

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

BED BATH & BEYOND INC., *et al.*,

Debtors.¹

Chapter 11

Case No. 23-13359 (VFP)

(Jointly Administered)

**DECLARATION OF JAMES PIAZZA ON BEHALF OF PROPOSED
ORDINARY COURSE PROFESSIONAL DELOITTE TAX LLP**

I, James Piazza, under penalty of perjury, declare as follows:

1. I am a partner of the firm of Deloitte Tax LLP (“**Deloitte Tax**”), which has an office at 110 Morris Street, Morristown, New Jersey 07960. I am duly authorized to make and submit this declaration (the “**Declaration**”) on behalf of Deloitte Tax pursuant to the *Order Granting Debtors’ Motion for Entry of an Order Authorizing Employment and Payment of Professionals Utilized in the Ordinary Course of Business* [Docket No. 380] (the “**OCP Order**”). The Debtors included Deloitte Tax on their initial list of Ordinary Course Professionals (as such term is defined in the Debtors’ motion approved by the OCP Order).

2. The Debtors seek to retain Deloitte Tax pursuant to the terms and conditions set forth in: (i) that certain engagement letter, dated September 10, 2021, between Deloitte Tax and the Debtors to provide tax advisory services on federal, foreign, state and local tax matters (the “**Tax Consulting Engagement Letter**”); (ii) that certain engagement letter, dated May 17, 2022,

¹ The last four digits of Debtor Bed Bath & Beyond Inc.’s tax identification number are 0488. A complete list of the Debtors in these Chapter 11 Cases and each such Debtor’s tax identification number may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/bbby>. The location of Debtor Bed Bath & Beyond Inc.’s principal place of business and the Debtors’ service address in these Chapter 11 Cases is 650 Liberty Avenue, Union, New Jersey 07083.

between Deloitte Tax and the Debtors to provide certain tax compliance services (the “**Tax Compliance Engagement Letter**”), as amended by the addendum entered into between the parties, dated April 6, 2023 (the “**Compliance Addendum**”); and (iii) that certain engagement letter, dated May 23, 2023, for certain tax compliance and consulting services for fiscal years ended February 25, 2023 and ending February 26, 2024 (unless otherwise noted therein) (the “**2023 Tax Engagement Letter**” and, together with the Tax Consulting Engagement Letter, the Tax Compliance Engagement Letter and Compliance Addendum, the “**Engagement Agreements**”).

3. The statements set forth in this Declaration are based upon my personal knowledge, information and belief, and/or client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

Deloitte Tax’s Qualifications

4. Deloitte Tax is a tax services firm with offices across the United States. Deloitte Tax has significant experience performing tax services and has performed such services in large and complex chapter 11 cases on behalf of debtors throughout the United States. Such experience renders Deloitte Tax well-qualified and able to provide services to the Debtors during the pendency of these chapter 11 cases in a cost-effective, efficient, and timely manner. Deloitte Tax’s services fulfill an important need and are not provided by any of the Debtors’ other professionals.

5. In addition, since approximately October 2002, Deloitte Tax has provided various tax-related professional services to the Debtors. In providing such prepetition professional services to the Debtors, Deloitte Tax has become familiar with the Debtors and their financial affairs, debt structure, business operations, and related matters. Having worked with the Debtors’ management, Deloitte Tax has developed relevant experience and knowledge regarding the Debtors that will assist it in providing effective and efficient services during the chapter 11 cases.

Accordingly, Deloitte Tax is both well-qualified and able to provide the services for the Debtors during the chapter 11 cases in an efficient and timely manner.

Disinterestedness

A. *Additional Background Information Related to Deloitte Tax.*

6. Deloitte Touche Tohmatsu Limited (“**DTTL**”) is a United Kingdom private company limited by guarantee. DTTL itself does not provide services to clients. Each of the member firms of DTTL (each, a “**DTTL Member Firm**”) is a legally separate and distinct entity. The DTTL Member Firms are primarily organized on an individual country or regional basis, and operate within the legal and regulatory framework of their particular jurisdiction(s). The DTTL Member Firm structure reflects the fact that the DTTL Member Firms are not affiliates, subsidiaries, or branch offices of each other or of a global parent. Rather, they are separate and independent firms that have come together to practice under a common brand and shared methodologies, client service standards, and other professional protocols and guidelines. DTTL Member Firm partners and/or principals are generally the sole owners of their respective DTTL Member Firms. There is no overlap with respect to a partner’s or principal’s ownership in its respective DTTL Member Firm and any other DTTL Member Firm. Profits are not shared between or among the DTTL Member Firms.

7. In the United States, Deloitte LLP is a DTTL Member Firm. Like DTTL, Deloitte LLP does not provide services to clients. Rather, Deloitte LLP has operating affiliates that perform services for clients, including Deloitte Tax, Deloitte & Touche LLP (“**Deloitte & Touche**”), Deloitte Consulting LLP (“**Deloitte Consulting**”), Deloitte Financial Advisory Services LLP (“**Deloitte FAS**”), and Deloitte Transactions and Business Analytics LLP (“**DTBA**”) (Deloitte LLP and each of the foregoing, and together with their respective direct and indirect

subsidiaries, collectively, the “**Deloitte U.S. Entities**”). The partners and/or principals of each operating affiliate of Deloitte LLP are owners of their respective affiliate along with, directly or indirectly, Deloitte LLP. Generally, each affiliate’s respective partners and principals are also partners and principals, as applicable, of Deloitte LLP.

B. Conflicts Check Process, Generally

8. As described herein, for the most part, the conflicts searches conducted by Deloitte Tax involve checking client and other databases of the Deloitte U.S. Entities. Given the separateness of the various DTTL Member Firms as described above, the Deloitte U.S. Entities do not have the capability to directly check the client or other databases of any of the non-U.S. DTTL Member Firms or their respective affiliates or subsidiaries. However, notwithstanding the separateness of the DTTL Member Firms, as described below, the Deloitte U.S. Entities’ checking procedures in bankruptcy cases do result in the gathering of certain information related to the DTTL Member Firms.

9. When any of Deloitte LLP’s operating affiliates, such as Deloitte Tax, is to be the subject of an application to be retained in a chapter 11 case, a process commences regarding checking connections to the debtor, its affiliates and the debtor’s parties in interest (as provided by the debtors). With the assistance of the Deloitte U.S. Entities’ conflicts team (the “**Conflicts Team**”), a series of conflicts checking procedures are undertaken, including checking a number of Deloitte U.S. Entities’ databases for their connections. Additionally, the Conflicts Team performs procedures to identify certain relationships of other DTTL Member Firms, as described below:

- a. With respect to the debtor and debtor affiliates, the Conflicts Team will:
 - i. Initiate cross-border check requests to the DTTL Member Firm(s) where the debtor or debtor affiliate is domiciled (i.e., the country of incorporation or the entity’s headquarters, as the case may be) based upon information provided by the debtors and research by the Conflicts Team of publicly available information. The DTTL

Member Firm(s) will then search applicable local databases to identify client or non-client relationships in their jurisdiction (such as lender, vendors, business relationship entities or third parties associated with a client engagement).

- ii. Perform a search of the cross-border conflict check requests the Conflicts Team has previously received from other DTTL Member Firms, which are submitted when a DTTL Member Firm seeks to commence an engagement with or involving a U.S. entity.² This search is conducted to identify whether those prospective engagements involved the debtor or its affiliates domiciled in the U.S. as the engaging client or non-client relationship (such as business relationship entities or third parties associated with a client engagement).
- iii. Perform a search of the database system associated with audit and other related independence requirements (the “**Independence Database**”) to identify possible connections with debtor and debtor affiliates with respect to whom such requirements are actually or potentially implicated. Each DTTL Member Firm is required to input its respective audit and attest clients into the Independence Database, and all DTTL Member Firms have access to the Independence Database.³ Each entity in the Independence Database has a designated partner who is responsible for approving and monitoring services for entities included in its corporate tree. The Independence Database includes audit and attest clients of the various DTTL Member Firms, as well as certain other non-clients thereof.

b. With respect to the debtor’s parties in interest, the Conflicts Team will:

- i. Perform a search of the cross-border conflict check requests the Conflicts Team has previously received from other DTTL Member Firms (described above) to identify whether those prospective engagements involved a U.S.-domiciled party in interest as a direct attest or litigation client or business relationship entity.
- ii. Perform a search of the Independence Database to determine whether a party in interest is identified therein.

² These cross border conflict check requests are pursuant to a policy adopted by DTTL Member Firms.

³ Inputting audit and attest clients into the Independence Database is a policy followed by DTTL Member Firms so that such relationships are tracked in connection with such firms’ independence requirements.

10. Based upon the foregoing, it is my understanding that the overall design and implementation of Deloitte U.S. Entities' current procedures provide a reasonable level of comfort that relationships and potential conflicts related to a debtor will be identified.

C. *Disinterestedness of Deloitte Tax.*

11. Subject to the foregoing, to the best of my information, knowledge, and belief based on reasonable inquiry: (a) neither I, Deloitte Tax, nor any partner, principal, or managing director of Deloitte Tax that is anticipated to provide the services for which Deloitte Tax is to be retained (the "**Engagement Partners/Principals/Managing Directors**") holds any interest adverse to the Debtors; and (b) Deloitte Tax has no relationship to the Debtors, their significant creditors, certain other significant parties-in-interest, or to the attorneys that are known to be assisting the Debtors in the chapter 11 cases, except as stated herein or in any attachment hereto.

12. In connection with Deloitte Tax's retention by the Debtors in these chapter 11 cases, Deloitte Tax undertook searches to determine, and to disclose, whether it or its affiliates is or has been employed by or has other relationships with the Debtors or their affiliates, subsidiaries, directors, or officers, or any of the Debtors' significant creditors, customers, equity security holders, professionals, or other entities with significant relationships with the Debtors (the "**Potential Parties-in-Interest**"), whose specific names were provided to Deloitte Tax by the Debtors, listed on **Schedule 1** attached hereto. To check upon and disclose possible relationships with significant Potential Parties-in-Interest in these chapter 11 cases, Deloitte Tax researched its client databases and performed reasonable due diligence to determine whether it or its affiliates had any relationships with the Debtors or the significant Potential Parties-in-Interest.

13. With respect to Deloitte Tax's conflicts checks conducted in these cases, if

a database query identified a potential connection between a Potential Party-in-Interest and a Deloitte U.S. Entity or DTTL Member Firm, an email was sent to certain of the Deloitte U.S. Entity's and/or DTTL Member Firm's individuals, as applicable, associated with such Potential Party-in-Interest to confirm whether or not the relationship with such Potential Party-in-Interest related or currently relates to the Debtors' chapter 11 cases. Responses to these emails were consolidated and subsequently reviewed. As stated in this Declaration, these processes result in the disclosures that are set forth herein, including the disclosure of certain connections with Potential Parties-in-Interest that do not relate to the Debtors' chapter 11 cases. The identified potential connections to the Potential Parties-in-Interest are included on **Schedule 2** appended hereto, and such connections do not relate to the chapter 11 cases.

14. Deloitte Tax and its affiliates have relationships with thousands of clients, some of which may be creditors of the Debtors or other Potential Parties-in-Interest. Accordingly, Deloitte Tax and/or its affiliates have had, currently have and/or may have in the future banking or other relationships with such parties, or provided, may currently provide, and/or may provide in the future professional services to certain of these parties in matters unrelated to the chapter 11 cases. From time to time, Deloitte Tax and its affiliates have provided or may currently provide services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties potentially adverse to the Debtors in matters unrelated to the chapter 11 cases, except as set forth herein or in the attachments hereto. Additionally, certain significant Potential Parties-in-Interest have or may have provided goods or services, may currently provide goods or services, and/or may in the future provide goods or services to Deloitte Tax and/or its affiliates and the Engagement Partners/Principals/Managing Directors in matters unrelated to the chapter 11 cases. A listing of such parties is attached to this Declaration as **Schedule 2**.

15. Deloitte Tax believes that the relationships described herein or reflected on **Schedule 2** have no bearing on the services for which Deloitte Tax's retention is being sought by the Debtors in the chapter 11 cases. Furthermore, such relationships do not impair Deloitte Tax's disinterestedness, and Deloitte Tax does not represent an adverse interest in connection with the chapter 11 cases.

16. Despite the efforts described above to identify and disclose Deloitte Tax's connections with the significant Potential Parties-in-Interest in the chapter 11 cases, because Deloitte Tax is a nationwide firm with many personnel, Deloitte Tax is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Deloitte Tax discovers additional material information that it determines requires disclosure, it will file a supplemental disclosure promptly with the Court.

17. To the best of my knowledge, based on the internal search discussed above, Deloitte Tax has determined that certain relationships should be disclosed as follows:

- a. Deloitte Tax and/or its affiliates provide services in matters unrelated to the chapter 11 cases to certain of the Debtors' largest unsecured creditors and other Potential Parties-in-Interest or their affiliates listed on **Schedule 2**.
- b. Law firms identified on **Schedule 2**, including Faegre Drinker Biddle & Reath LLP; Kirkland & Ellis LLP; Morgan Lewis & Bockius LLP; Norton Rose Fulbright US LLP; Osler Hoskin & Harcourt LLP; Riker, Danzig, Scherer, Hyland & Perretti LLP have provided, currently provide and may in the future provide legal services to Deloitte Tax or its affiliates in matters unrelated to the chapter 11 cases, and/or Deloitte Tax or its affiliates have provided, currently provide and may in the future provide services to such firms or their clients.
- c. In the ordinary course of its business, Deloitte Tax and its affiliates have business relationships in unrelated matters with its principal competitors, which together with their affiliates may be Potential Parties-in-Interest in the chapter 11 cases. For example, from time to time, Deloitte Tax and one or more of such entities may work on assignments for the same client or may otherwise engage each other for various purposes.
- d. Certain financial institutions or their respective affiliates (including Allianz Global Risks US Insurance Company; Bank of America Merrill Lynch

Proprietary Trading; Bank of America, N.A.; Bank of Montreal; Barclays Capital, Inc.; BB&T; Blue Cross Blue Shield (Anthem); Capital One, National Association; Citi; Citigroup Global Markets, Inc.; Fifth Third Bank; HSBC Bank PLC; JPMorgan; JPMorgan Chase Bank, N.A.; Key Bank; National Union Fire Insurance Company of Pittsburgh, PA; PNC Bank, National Association; Scotia Bank; TD Bank, N.A.; and US Bank on Schedule 2 (i) are lenders to an affiliate of Deloitte Tax (Deloitte Tax is a guarantor of such indebtedness) and/or (ii) have financed a portion of the capital and/or capital loan requirements of various partners and principals, respectively, of Deloitte Tax and its affiliates. In addition, certain institutions or their respective affiliates, including AllianceBernstein, L.P. (U.S.), BlackRock Advisors, LLC, BlackRock Inc., Franklin Advisers, Inc.; Goldman Sachs Asset Management, L.P., Invesco Advisers, Inc.; Invesco Capital Management, LLC, J.P. Morgan Investment Management, Inc., J.P. Morgan Securities, LLC, and Marathon Asset Management, Ltd., provide asset management services for, and/or have a similar role with respect to investments of, certain pension, benefit and similar funds sponsored by affiliates of Deloitte Tax.

- e. Certain Potential Parties-in-Interest may be adverse to and/or involved in litigation matters with Deloitte Tax or its affiliates in connection with matters unrelated to these chapter 11 cases.
- f. Deloitte & Touche has provided and continues to provide audit services to certain Potential Parties-in-Interest and/or their affiliates in matters unrelated to these chapter 11 cases. In its capacity as independent auditor, Deloitte & Touche also provides such clients with ordinary course accounting advice and conducts typical audit procedures that may arise from such Potential Parties-in-Interest's business arrangements with the Debtors.
- g. Deloitte Consulting and certain of its affiliates have provided and will continue to provide services to the Executive Office of the United States Trustee in matters unrelated to these chapter 11 cases.

18. Furthermore, through reasonable inquiry, I do not believe there is any connection between the personnel of Deloitte Tax or its affiliates who are anticipated to provide services to the Debtors and the United States Bankruptcy Judge presiding in the chapter 11 cases, the U.S. Trustee for Region 3 and Region 9, the Assistant United States Trustee for the District of New Jersey, and the attorneys therefor assigned to the chapter 11 cases.

19. Except as may be disclosed herein, to the best of my knowledge, information, and belief, Deloitte Tax and the Engagement Partners/Principals/Managing Directors

do not hold or represent any interest adverse to the Debtors, and I believe that Deloitte Tax is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code.

Scope of Services

20. As set forth more fully in the Engagement Agreements, Deloitte Tax has agreed to provide tax advisory services for the Debtors in accordance with the terms and conditions set forth in the Engagement Agreements, and as requested by the Debtors and agreed to by Deloitte Tax, as follows:

- 1) ***Tax Consulting Engagement Letter.*** Pursuant to the terms and conditions of the Tax Consulting Engagement Letter, Deloitte Tax will assist the Debtors with federal, foreign, state and local tax matters, as requested by the Debtors.
- 2) ***Tax Compliance Engagement Letter and Compliance Addendum.*** Pursuant to the terms and conditions of the Tax Compliance Engagement Letter and Compliance Addendum, Deloitte Tax will assist the Debtors with preparing the federal, state and local income tax returns for 2021 and 2022 identified in Exhibit A attached to these Engagement Agreements. In addition, Deloitte Tax will assist in calculating the amount of extension payments and preparing the extension requests for 2021 and 2022 federal, state, local, and international income tax returns, as well as assisting in calculating 2022 and 2023 quarterly estimated tax payments as needed. Further, Deloitte Tax will provide certain sales and use tax preparation services for the Debtors. Further, Deloitte Tax will assist the Debtors in documenting certain intercompany transactions between the Debtors and certain of their affiliates during the fiscal year ended February 26, 2022. Lastly, Deloitte Tax will provide certain tax advisory services in connection with the calculation of the Debtors’ income tax provision under the provisions of Accounting Codification Standards 740, *Income Taxes* (“ASC 740”) for the interim periods ended May 28, 2022, August 27, 2022, November 26, 2022, and the fiscal year ended February 25, 2023.
- 3) ***2023 Tax Engagement Letter.*** Pursuant to the terms and conditions of the 2023 Tax Engagement Letter, Deloitte Tax will assist the Debtors with preparing the federal, state, local, and international tax returns, as detailed therein. Such services include Deloitte Tax assisting the Debtors by preparing the 2022 and 2023 federal, state, and local income tax returns identified in Exhibit A attached thereto. In addition, Deloitte Tax will assist in calculating the amount of extension payments and preparing the extension requests for 2022 and 2023 federal, state, local, and international income tax returns, as well as assisting in calculating 2023 and 2024 quarterly estimated tax payments as needed. Deloitte Tax will also provide certain business personal property tax renditions identified in Exhibit C to the 2023 Tax Engagement Letter,

as well as U.S. State and local sales and use tax preparation services for the Debtors, where such returns are identified in Exhibit E to the letter. Further, Deloitte Tax will assist the Debtors in providing certain Canadian indirect tax return preparation services. Lastly, Deloitte Tax will provide tax advisory services in connection with the calculation of Client's income tax provision under the provisions of ASC 740 for the interim and the fiscal year-end periods May 28, 2023 through February 25, 2025. Lastly, Deloitte Tax will provide tax advisory services for ongoing business as well as services related to potential dispositions and other bankruptcy matters, as requested by the Debtors.

21. Deloitte Tax respectfully requests that its retention be made effective as of the Petition Date so that Deloitte Tax may be compensated for the professional services it has provided before the Application is heard by the Court. Deloitte Tax has provided services to the Debtors in advance of approval of this Application in anticipation that its retention would be approved effective as of the Petition Date. Deloitte Tax submits that these circumstances are of a nature warranting retroactive approval.

Professional Compensation

22. Deloitte Tax's retention by the Debtors is conditioned upon its ability to be retained in accordance with its terms and conditions of employment, including the proposed compensation arrangements set forth in the Engagement Agreements.

23. Pursuant to the terms of the Tax Consulting Engagement Letter, Deloitte Tax will bill the Debtors based on actual time incurred by each professional at agreed-upon rates, as set forth in the following table:

Professional Level	Consulting Hourly Rates	Compliance Hourly Rates
Partner / Principal / Managing Director	\$603	\$440
Senior Manager	\$522	\$390
Manager	\$450	\$330
Senior Consultant / Senior Staff	\$342	\$240
Consultant / Staff	\$270	\$200

24. Pursuant to the terms of the Tax Compliance Engagement Letter and the

Compliance Addendum, Deloitte Tax will bill the Debtors on a fixed fee basis for the services performed thereunder, as follows:

Time Period	Description	Fees
April to September 2023	Tax year ended February 25, 2023 unless otherwise statement in the Tax Compliance Engagement Letter	\$756,000
Year One	Monthly sales and use tax journal entry support schedule	\$1,000/month

Time Period (Estimated)	Monthly Fees
April 1, 2023	\$378,000
May 1, 2023	\$126,000
June 1, 2023	\$126,000
July 1, 2023	\$126,000
TOTAL	\$756,000

25. In the event additional resources are needed to perform the services contemplated under the Tax Compliance Engagement Letter and/or the Compliance Addendum, or additional tax consulting services are performed by Deloitte Tax which are outside the scope of services contemplated by these Engagement Agreements, Deloitte Tax will bill the Debtors based on actual time incurred by each professional at agreed-upon rates, as set forth in the following table:

Professional Level	Hourly Rates
Partner / Principal / Managing Director	\$621
Senior Manager	\$538
Manager	\$464
Senior	\$352
Staff	\$278

26. Pursuant to the terms of the 2023 Tax Engagement Letter, Deloitte Tax will bill the Debtors annual fixed fees for the services performed thereunder, as follows:

Services	Fees
Federal, Multistate and International Tax Compliance (annual estimated fee)	\$451,500
Puerto-Rico Tax Compliance (annual estimated fee)	\$17,850
Property Tax Services (annual estimated fee)	\$283,500
Sales and Use Tax Services (annual estimated fee)	\$271,832
Tax Provision Preparation Services (annual estimated fee)	\$708,750
Total Annual estimated fees, unless otherwise stated in the 2023 Tax Engagement Letter	\$1,733,432

27. In the event Deloitte Tax performs any services that are outside the scope of services contemplated by the 2023 Tax Engagement Letter, Deloitte Tax will bill the Debtors for such out of scope services at agreed-upon hourly rates, as set forth in the table below:

Professional Level	Tax Compliance Hourly Rates	Tax Consulting Hourly Rates
Partner / Principal / Managing Director	\$670	\$870
Senior Manager	\$600	\$720
Manager	\$500	\$600
Senior	\$250	\$500
Staff	\$200	\$400

28. Hourly rates are revised periodically in the ordinary course of Deloitte Tax's business. Deloitte Tax shall advise the Debtors of any new rates should it institute a rate-change during the chapter 11 cases. Such changes will be noted on the invoices for the first time period in which a revised rate becomes effective.

29. In addition to the fees set forth above, actual, reasonable and necessary expenses, including travel, report production, delivery services, and other expenses incurred in providing Deloitte Tax's services will be included in the total amount billed.

30. As noted above, prior to the Petition Date, Deloitte Tax provided

professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte Tax approximately \$1,096,486 for services performed. As of the Petition Date, approximately \$375,099 was outstanding with respect to the invoices issued by Deloitte Tax prior to such date. Deloitte Tax will not seek a recovery with respect to such outstanding amounts.

31. Prior to the Petition Date, Deloitte & Touche provided professional services to the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte & Touche approximately \$724,769 for services performed and/or to be performed. As of the Petition Date, no amounts were outstanding with respect to the invoices issued by Deloitte & Touche prior to such date.

32. Prior to the Petition Date, Deloitte Consulting provided, and continues to provide, various information technology and systems-related support and maintenance services for the Debtors. In the ninety (90) days prior to the Petition Date, the Debtors paid Deloitte Consulting approximately \$175,000 for services performed. As of the Petition Date, approximately \$213,841 was outstanding with respect to the invoices issued by Deloitte Consulting prior to such date.

33. Some services incidental to the tasks to be performed by Deloitte Tax in these chapter 11 cases may be performed by personnel now employed by or associated with affiliates of Deloitte Tax, such as Deloitte FAS, DTBA, Deloitte & Touche, and Deloitte Consulting, or their respective subsidiaries, including subsidiaries located outside of the United States. For example, a portion of the tax services will be performed, at Deloitte Tax's direction, by its indirect subsidiary, Deloitte Tax Services India Private Limited ("**Deloitte Tax India**"). A specifically assigned team of personnel from Deloitte Tax India will assist in the tax services under the supervision, and with the input, of personnel of Deloitte Tax. The hourly rates charged to clients by Deloitte Tax for services performed by Deloitte Tax India personnel are comparable to

the market rates charged for similar services by Deloitte Tax, but, do not directly correlate with the hourly rates attributed to such services by Deloitte Tax India. The connections of Deloitte Tax India (along with the connections of Deloitte Tax and its other affiliates) to the Potential Parties-in-Interest searched by Deloitte Tax are set forth in **Schedule 2** to this Declaration.

34. Deloitte Tax has received no promises regarding compensation in the chapter 11 cases other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Deloitte Tax has no agreement with any nonaffiliated or unrelated entity to share any compensation earned in the chapter 11 cases.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true
and correct.

Dated: June 23, 2023

/s/ James Piazza

James Piazza

Partner

Deloitte Tax LLP

Schedule 1

Potential Parties-in-Interest List

0509 CC Ocala Joint Venture
0534 Pensacola Cordova Land, LLC
101 & Scottsdale, LLC
1019 Central Avenue Corporation
12535 SE 82nd Ave LLC
1301 East Gladstone Street Investors, LLC
13555 TTN, LLC
168th and Dodge, LP
1700 Oxford Drive Partnership
1832 Asset Management, L.P.
200-220 West 26 LLC
209-261 Junction Road Madison Investors LLC
2180 Kings Highway DE LLC
2200 Lohman Ave. LLC
270 Greenwich Street Associates LLC
271 South Broadway LLC
28th Street Management Company, LLC
293-305 Route 22 East, LLC
31535 Southfield Road LLC
36 Monmouth Plaza LLC
3600 Long Beach Road, LLC
4S Commons Partners, LLC
555 9th Street LP
5737-5848 North Elizabeth Street Holdings, LLC
6034 Azle Avenue, LLC
675 AOA Owner LLC
81 Associates, LLC
A & W Acquisitions, LLC
Aberdeen Commons Associates, LLC
ABJ Group Advancement TX LLC
Abram, Harwick Chya
Acadia Realty Limited Partnership
ACCENTURE LLP
ACE PROPERTY & CASUALTY INSURANCE COMPANY (CHUBB)
ACOSTA INC./ACTIONLINK SERVICES, LLC
ACS Fort Smith Pavilion AR, LLC
ACS Town Square Shopping Center IN, LLC
ADEN & ANAIS INC.

ADOBE SYSTEMS INC
AE Holdings I, LLC
AES Indiana
AES Ohio
AFA PROTECTIVE SYSTEMS, INC.
AFFILIATED FM INSURANCE COMPANY
AGC Pacific Coast Plaza, LLC
Agree 1031, LLC
Agree Grand Chute WI LLC
Agree Limited Partnership
AGUA MANSA COMMERCE PHASE I,
AIG
AIG INSURANCE COMPANY OF CANADA
AIG Specialty Insurance Company
Airport Plaza, LLC
AJG Enterprises, LLC
Akamai Technologies Inc
AK-SAR-BEN Village LLC
ALABAMA POWER CO
Alamo Bed Bath & Beyond Inc.
Alan Freeman
ALBUQUERQUE BERNALILLO COUNTY
ALDERWOOD WATER & WSTWTR DIST
Alectra Utilities Corporation
Alexander's Rego Shopping Center, Inc.
Alexandria Main Mall LLC
AlixPartners LLP
Allan A. & Beverly M. Sebanc
AllianceBernstein, L.P. (U.S.)
ALLIANT ENERGY IPL
ALLIANT ENERGY WP&L
ALLIANZ GLOBAL RISKS US INSURANCE COMPANY
ALLIED WORLD SPECIALTY INSURANCE COMPANY
Almaden Plaza Shopping Center Inc.
Alpine Cherry Creek LLC
Alta Capital Management, LLC
ALTO Northpoint LP
ALTOONA WATER AUTHORITY
Altrius Capital Management, Inc.
Ameren Illinois
Ameren Missouri
American Alternative Insurance (BBB)
American Alternative Insurance (CTS)

American Electric Power
AMERICAN GREETINGS CORPORATION
AMERICAN WATER & ENERGY SAVERS
Ameritas Life Insurance Corp. of New York
Amherst Crossing AMA Realty Ventures, LLC
AML IP, LLC,
Amos, Sadina
Anderson, Carol
Andrea Weiss
Angelo Gordon
Ann Yerger
Anna Mscisz Trust
APG Asset Management US, Inc.
APOLLO RETAIL SPECIALISTS LLC
Appalachian Power
APPLIED PREDICTIVE
APPRISS RETAIL
APS
APS&EE
AQS Asset Management, LLC
AQUA ILLINOIS INC
AQUA INDIANA
AQUA NEW JERSEY
AQUA OHIO INC
AQUA PENNSYLVANIA
AQUARION WATER COMPANY OF CT
Arapahoe Crossings, L.P.
Arboretum Retail, LLC
ARC ASANDSC001, LLC
ARC BHTVCMI001, LLC
ARC CLORLFL001, LLC
ARC CPFAYNC001, LLC
ARC PCBIRAL001, LLC
ARC PRLAWKS001, LLC
ARC SMWMBFL001, LLC
ARC SSSEBFL001, LLC
ARC TCMESTX001, LLC
Arch Insurance Company
ARCH SPECIALTY INSURANCE COMPANY
Ares Management
ARG BBSCHIL001, LLC
ARG CCALBNMOO1, LLC
ARG FSBROWI001, LLC

ARG GFBGKY001, LLC
ARG MPLTRAR001, LLC
ARG PSALBNM001, LLC
ARG SAABITX001, LLC
ARG SPSPRIL001, LLC
ARG SSSTRPA001, LLC
ARG TTRALNC001, LLC
ARGONAUT INSURANCE COMPANY
Aristotle Capital Management, LLC
ARKANSAS OKLAHOMA GAS CORP
ARNOLD LINE WATER
Arrowhead Palms, L.L.C.
ARTSANA USA INC/JUVENILE
A-S 149 Island Gate Plaza, L.P.
A-S 156 HQSC, L.P.
Asbury Shops, LLC
ASHWAUBENON WATER & SEWER UTIL
ASSEMBLE PARTNERS
Asset Allocation & Management Company, LLC
ATCO ENERGY
ATLANTIC CITY ELECTRIC
ATLAS SIGN INDUSTRIES
ATMOS ENERGY
ATT OST Marketplace, LLC
AUBURN WATER DISTRICT
Augenbaum, Todd
AUGUSTA UTILITIES DEPT
AURORA WATER
Authentic Brands
AUTORIDAD DE ACUEDUCTOS Y
Aviary Capital Enterprises, Inc.
AVISTA
AVR CPC Associates, LLC
AW BILLING SERVICES LLC
AXIS Surplus Insurance Company
B Comm Realty, LLC
B33 Erie Marketplace II LLC
B33 Maple Grove II LLC
BABYBJORN INC.
BALDWIN EMC
Banco de Sabadell, S.A
Banco Popular
BANGOR NATURAL GAS

BANGOR WATER DISTRICT
Bank of America Merrill Lynch Proprietary Trading
Bank of America, N.A.
Bank of Montreal
Barclays Capital, Inc.
Barrywoods Holdings, LLC
Bart Sichel
Basser-Kaufman Real Estate
BATON ROUGE WATER CO
BAY ISLAND, LLC
Bayer Development Company, L.L.C.
Bayshore Mall Partners
BB&T
BBB Canada LP Inc.
BBB Canada LP Inc.
BBB Canada Ltd.
BBB Canada Ltd.
BBB Mexico L.L.C.
BBB Mexico L.L.C.
BBB Plaza Associates Ltd
BBB Value Services Inc.
BBBY Management Corporation
BBBYCF LLC
BBBYTF LLC
BBP Partners, LLC
BC Hydro
BCB Group Investments Tramonto Marketplace LLC
BCC II, LLC
BCWSA
BEACHES ENERGY SERVICES
BEACHWAVER CO., THE
Beatty Limited Partnership
BEAUFORT JASPER
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Inc.
Bed Bath & Beyond Mexico S. de R. de C.V.
Bed Bath & Beyond Mexico S. de R. de C.V.
Bed Bath & Beyond of Annapolis, Inc.
Bed Bath & Beyond of Arundel Inc.
Bed Bath & Beyond of Baton Rouge Inc.
Bed Bath & Beyond of Birmingham Inc.

Bed Bath & Beyond of Bridgewater Inc.
Bed Bath & Beyond of California Limited Liability Company
Bed Bath & Beyond of Davenport Inc.
Bed Bath & Beyond of East Hanover Inc.
Bed Bath & Beyond of Edgewater Inc.
Bed Bath & Beyond of Falls Church, Inc.
Bed Bath & Beyond of Fashion Center, Inc.
Bed Bath & Beyond of Frederick, Inc.
Bed Bath & Beyond of Gaithersburg Inc.
Bed Bath & Beyond of Gallery Place L.L.C.
Bed Bath & Beyond of Knoxville Inc.
Bed Bath & Beyond of Lexington Inc.
Bed Bath & Beyond of Lincoln Park Inc.
Bed Bath & Beyond of Louisville Inc.
Bed Bath & Beyond of Mandeville Inc.
Bed Bath & Beyond of Manhattan, Inc.
Bed Bath & Beyond of Norman Inc.
Bed Bath & Beyond of Opry Inc.
Bed Bath & Beyond of Overland Park Inc.
Bed Bath & Beyond of Palm Desert Inc.
Bed Bath & Beyond of Paradise Valley Inc.
Bed Bath & Beyond of Pittsford Inc.
Bed Bath & Beyond of Portland Inc.
Bed Bath & Beyond of Rockford Inc.
Bed Bath & Beyond of St. Louis Inc.
Bed Bath & Beyond of Towson Inc.
Bed Bath & Beyond of Virginia Beach Inc.
Bed Bath & Beyond of Waldorf Inc.
Bed Bath & Beyond of Woodbridge Inc.
bed 'n bath Stores Inc.
Bell Tower Shops, LLC
Belleclaire Hotel LLC
Belz Investco, GP
Benchmark-Clarence Associates, LLC
Benderson 85-1 Trust
Benderson Properties, Inc.,
Benton PUD
BERKLEY ASSURANCE COMPANY
BERKSHIRE BLANKET & HOME CO., INC.
BERKSHIRE GAS COMPANY
BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY

Berkshire Merrill Road, LLC
BEVERLY HILLS WATER DEPT
BG Monmouth, LLC
BGE
BHF INTERNATIONAL LIMITED
BISSELL INTERNATIONAL TRADING
BIT Holdings Sixty-Three, Inc.
BIT Investment Twenty Seven, LLC
Bivium Capital Partners, LLC
Black Hills Energy
BlackRock Advisors, LLC
BlackRock Inc
Blackstone Liquid Credit Strategies, LLC
BLENDJET INC.
Blue Cross Blue Shield (Anthem)
Blue Torch Capital
BLUE YONDER INC
BlueCrest Capital Management (U.K.), LLP
BNP Paribas Asset Management France
BNP Paribas Securities Corporation
BOISE CITY UTILITY BILLING
BondBloxx Investment Management Corporation
BOROUGH OF BUTLER
BOROUGH OF PARAMUS
BOROUGH OF TOTOWA
BOSSIER CITY UTILITIES DEPT
Bowles Village Center LLC
BOWLING GREEN MUNI UTILITIES
Boyer Spring Creek, L.C.
Bradenton I, LLC
BRAINTREE ELECTRIC LIGHT DEPT
BRAINTREE WATER & SEWER DEPT
BRANTFORD POWER INC
BRAZORIA COUNTY MUD #6
BRE DDR Fairfax Town Center LLC
BRE DDR Flatacres Marketplace LLC
BRE DDR IVA Southmont PA LLC
BRE DDR Lake Brandon Village LLC
BRE/Pearlridge LLC
BREIT Bingo Holdings LLC
Brentwood Plaza LLC
BREVILLE USA INC.
BRICK TOWNSHIP MUA

BRIDGETREE LLC
Bridgewater Falls Station LLC
Brighton Mall Associates LP
BrightRidge
BRISTOL TENNESSEE ESSENTIAL SV
Bristol-Warner Investors, LLC
BRITAX CHILD SAFETY, INC.
Brixmor Arborland LLC
Brixmor GA Coastal Landing (FL) LLC
Brixmor GA Cobblestone Village At St. Augustine LL
Brixmor GA Delta Center (MI) LLC
Brixmor GA Fashion Corner, LLC
Brixmor GA Springdale/Mobile Limited Partnership
Brixmor GA Westminster LLC
Brixmor Hale Road LLC
BRIXMOR HOLDINGS 11 SPE LLC
Brixmor Holdings 6 SPE, LLC
Brixmor Property Owner II, LLC
Brixmor SPE 1 LLC
Brixmor/IA Delco Plaza, LLC
Brixton Beaumont, LLC
Brixton Rogue, LLC
BROADRIDGE
Broadway Belvedere LLC
BRODHEAD CREEK REGIONAL AUTH
Brookwood Capital Partners LLC
BROWARD CO WATER & WASTEWTR SV
Brown Ranch Properties LP
BRUNSWICK GLYNN COUNTY JOINT
Burlington Gateway Limited Partnership
Burt-Deasy, Kelly
BUTLER CO WATER & SEWER DEPT
BUTTERBLU LLC
Buy Buy Baby of Rockville, Inc.
Buy Buy Baby of Totowa, Inc.
Buy Buy Baby, Inc.
BV Southwind, LLC
BV Waco Central Texas Marketplace, LLC
BVA Avenue LLC
BVA Deerbrook SPE LLC
BVA Towne Square LLC

BVA Woodhill LLC
BVC Oakwood Commons Inc.
BVCV Union Plaza LLC
BVK- Beamtenversicherungskasse des Kantons Zurich
BWAO LLC
CA 5-15 West 125th LLC
Cable Car Capital, LLC
CAC Atlantic LLC
Cahill, Doreen
CAL Development, LLC
Caldwell Mooney Partners II, LP
CALIBER AMERICAS LLC
California Public Employees Retirement System
CALIFORNIA WATER SERVICE CO
Camden Village LLC
Camille Fratanduono
Canal Insurance Company
Candlewood Lake Road, LLC
Canton Corners Ford Road LLC
Canton Marketplace Owner LLC
CANTON TOWNSHIP WATER DEPT
Canyon Park West, LLC
Caparra Center Associates, LLC
CAPE FEAR PUBLIC UTILITY AUTH
CAPITAL ELECTRIC COOP INC
Capital Mall Land LLC
Capital One, National Association
CapitalatWork - Foyer Group (Belgium)
Capstone Marketplace LLC
CARAWAY HOME, INC.
CARBONDALE WATER & SEWER
Carillon Tower Advisers, Inc.
CARLE PLACE WATER DISTRICT
CARPENTER COMPANY/THERAPEDIC
CARRIER CORPORATION
CARROLL ELECTRIC COOP CORP
Carson Valley Center LLC
Caruth Acquisition LP
Cascade Natural Gas
CASEYVILLE TOWNSHIP SEWER
CASS COUNTY ELECTRIC COOP
Castle Ridge Associates

CastleKnight Management, L.P.
Casto-Oakbridge Venture Ltd
Catholic Family Fraternal Of Texas
CCA AND B LLC
CD 2007-CD5 ED NOBLE PARKWAY, LLC
CEDAR RAPIDS MUNICIPAL UTIL
CELLA INC
Center Developments Oreg., LLC
Centerbridge Partners
CenterPoint Energy
Centerra Retail Shops, LLC
Centerton Square Owners, LLC
CENTRAL HUDSON GAS & ELEC CORP
CENTRAL MAINE POWER
Central Mall Port Arthur Realty Holding, LLC
Central Shopping Centers CC, LLC
CENTRIC SOFTWARE INC
Cerberus Capital Management
CERTAIN UNDERWRITERS AT LLOYD'S - SYNDICATE 1183 (VALIDUS)
CFH REALTY III/ SUNSET VALLEY, L.P.
CFH Realty III/Sunset Valley, L.P.
CHAIN STORE MAINTENANCE, INC.
Champlain Center South Assoc., LLC
Chandler Festival SPE LLC
Chandler Village Center, LLC
CHARLES COUNTY GOVERNMENT
CHARLESTON WATER SYSTEM
CHARLOTTE COUNTY UTILITIES
CHARTER TOWNSHIP OF MERIDIAN
CHARTER TWP OF CHESTERFIELD
Charter Warwick, LLC
Chartwell Investment Partners, LLC
Chase Green Mountain L.P.
CHATTANOOGA GAS
Chef C Holdings LLC
Chenal Place Properties LLC
Cherry Hill Retail Partners LLC
CHESTERFIELD COUNTY
Chicago Capital, LLC
Chico Crossroads, LP
Christiana Town Center , LLC
Chubb - Federal Insurance

Chugach Electric Association
CIGNA Investments, Inc.
CISCO SYSTEMS CAPITAL CORP
Citi
Citigroup Global Markets, Inc.
CITIZENS ENERGY GROUP
CITIZENS WESTFIELD
CITRUS AD INTERNATIONAL INC
CITY AND COUNTY OF HONOLULU
CITY OF ABILENE
CITY OF AIKEN
CITY OF ALEXANDRIA
CITY OF ALTAMONTE SPRINGS
CITY OF AMMON
CITY OF ANN ARBOR WATER UTIL
CITY OF ANTIOCH
CITY OF APPLE VALLEY
CITY OF ASHEVILLE
CITY OF ATLANTA
CITY OF AUBURN
CITY OF AUSTIN
CITY OF AVONDALE
CITY OF BAKERSFIELD
CITY OF BEAUMONT
CITY OF BEAVERTON
CITY OF BELLEVILLE
CITY OF BELLINGHAM
CITY OF BEND UTILITIES
CITY OF BILLINGS
CITY OF BISMARCK WATER DEPT
CITY OF BOCA RATON
CITY OF BOYNTON BEACH
CITY OF BOZEMAN
CITY OF BRANTFORD
CITY OF BRIGHTON
CITY OF BRISTOL TN FINANCE DPT
CITY OF BROOKFIELD UTILITIES
CITY OF BUENA PARK
CITY OF BUFORD
CITY OF BURLINGTON
CITY OF CAPE CORAL
CITY OF CHANDLER
CITY OF CHARLOTTESVILLE

CITY OF CHATTANOOGA
CITY OF CLAREMONT
CITY OF CLEARWATER
CITY OF CLEVELAND DIV OF WATER
CITY OF COCOA
CITY OF COEUR D ALENE
CITY OF COLUMBIA
CITY OF COLUMBIA MISSOURI
CITY OF CONCORD
CITY OF CONROE
CITY OF CORALVILLE
CITY OF CORPUS CHRISTI
CITY OF CRYSTAL LAKE
CITY OF DALLAS
CITY OF DALY CITY
CITY OF DAVENPORT
CITY OF DELRAY BEACH
CITY OF DENTON
CITY OF DIBERVILLE
CITY OF DOWNEY
CITY OF DUBUQUE
CITY OF DURHAM
CITY OF EDMOND
CITY OF EULESS
CITY OF EUREKA
CITY OF FARGO
CITY OF FLORENCE
CITY OF FLOWOOD
CITY OF FORT WORTH WATER DEPT
CITY OF FREDERICKSBURG
CITY OF FREDERICTON
CITY OF FRESNO
CITY OF FRISCO
CITY OF FT LAUDERDALE
CITY OF FT WAYNE UTILITIES
CITY OF GAINESVILLE
CITY OF GASTONIA
CITY OF GENEVA
CITY OF GLENDALE
CITY OF GLENDORA
CITY OF GLENWOOD SPRINGS
CITY OF GRAND ISLAND UTILITIES
CITY OF GREENSBORO

CITY OF GULF SHORES
CITY OF HARKER HEIGHTS
CITY OF HARRISONBURG VA
CITY OF HATTIESBURG
CITY OF HELENA
CITY OF HIALEAH
CITY OF HICKORY
CITY OF HOUSTON
CITY OF HUBER HEIGHTS
CITY OF HUMBLE
CITY OF HURST UTILITY BILLING
CITY OF INDEPENDENCE
CITY OF ISSAQUAH
CITY OF ITHACA
CITY OF JACKSON
CITY OF JACKSONVILLE
CITY OF JOLIET
CITY OF JOPLIN
CITY OF KALISPELL MONTANA
CITY OF KAMLOOPS
CITY OF KEIZER
CITY OF KENNEWICK
CITY OF LA HABRA
CITY OF LAFAYETTE
CITY OF LAKE CHARLES
CITY OF LAKE WORTH
CITY OF LAKELAND
CITY OF LAKEWOOD
CITY OF LAS CRUCES
CITY OF LAWTON UTILITY SVCS
CITY OF LEOMINSTER
CITY OF LETHBRIDGE
CITY OF LEWISVILLE
CITY OF LONGMONT
CITY OF LONGVIEW
CITY OF LOVELAND
CITY OF LUBBOCK UTILITIES
CITY OF LYNCHBURG UTILITY BLLG
CITY OF LYNNWOOD
CITY OF MANDEVILLE
CITY OF MANHATTAN
CITY OF MANSFIELD
CITY OF MAPLE GROVE

CITY OF MCKINNEY
CITY OF MEDICINE HAT
CITY OF MEQUON UTILITIES
CITY OF MERIDIAN
CITY OF MESQUITE
CITY OF MIDLAND WATER DEPT
CITY OF MISSOULA
CITY OF MONROE
CITY OF MONROVIA
CITY OF MOORE
CITY OF MOSCOW
CITY OF MYRTLE BEACH
CITY OF NAPERVILLE
CITY OF NEW LONDON
CITY OF NEWPORT
CITY OF NOBLESVILLE UTILITIES
CITY OF NORMAN
CITY OF NORTHGLENN
CITY OF NOVI
CITY OF OCALA
CITY OF OCEANSIDE
CITY OF O'FALLON
CITY OF OKLAHOMA CITY
CITY OF OLYMPIA
CITY OF OREM
CITY OF OSAGE BEACH
CITY OF OTTAWA
CITY OF PASADENA WTR DEPT
CITY OF PEMBROKE PINES
CITY OF PEORIA
CITY OF PERRYSBURG
CITY OF PETOSKEY
CITY OF PHARR
CITY OF PHOENIX
CITY OF PITTSFIELD
CITY OF PLANO
CITY OF PORT ARTHUR
CITY OF PORTAGE
CITY OF PORTSMOUTH
CITY OF PUYALLUP
CITY OF QUINCY
CITY OF RALEIGH
CITY OF RED DEER

CITY OF REDDING
CITY OF REDLANDS
CITY OF REDWOOD CITY
CITY OF REGINA
CITY OF REHOBOTH BEACH
CITY OF RENO UTILITIES
CITY OF RICHMOND
CITY OF ROCHESTER HILLS WT&SWR
CITY OF ROCKWALL
CITY OF ROSEVILLE
CITY OF ROSEVILLE WATER DEPT
CITY OF ROUND ROCK
CITY OF RUTLAND
CITY OF SAN LUIS OBISPO
CITY OF SAN MARCOS
CITY OF SANTA CLARA
CITY OF SANTA CRUZ MUNIE UTIL
CITY OF SANTA FE NM
CITY OF SANTA ROSA
CITY OF SASKATOON
CITY OF SAVANNAH
CITY OF SEAL BEACH
CITY OF SEATTLE
CITY OF SEBRING
CITY OF SELMA
CITY OF SHERMAN
CITY OF SHREVEPORT
CITY OF SIOUX CITY
CITY OF SOMERVILLE
CITY OF SOUTHAVEN
CITY OF SPARKS
CITY OF ST PETERSBURG
CITY OF STERLING HEIGHTS WATER
CITY OF SUNRISE
CITY OF SURPRISE
CITY OF TACOMA
CITY OF TALLAHASSEE
CITY OF TAYLOR WATER DEPT
CITY OF TEMPLE
CITY OF THORNTON
CITY OF TIGARD
CITY OF TOLEDO DEPT PUBL UTIL
CITY OF TOPEKA

CITY OF TORRANCE UTILITIES
CITY OF TROY WATER
CITY OF TUCSON UTILITY LOCKBOX
CITY OF TUKWILA
CITY OF TULSA UTILITIES
CITY OF TUSCALOOSA WATER SEWER
CITY OF TWIN FALLS
CITY OF TYLER
CITY OF UPLAND
CITY OF VALDOSTA
CITY OF VALLEJO
CITY OF VANCOUVER UTILITIES
CITY OF VICTORIA UBO
CITY OF VISALIA
CITY OF WACO WATER OFFICE
CITY OF WALKER
CITY OF WALLA WALLA
CITY OF WARNER ROBINS
CITY OF WEATHERFORD
CITY OF WEBSTER
CITY OF WEST MELBOURNE
CITY OF WESTLAND WATER
CITY OF WESTMINSTER
CITY OF WICHITA
CITY OF WICHITA FALLS
CITY OF WILDWOOD WATER UTILITY
CITY OF WILSON
CITY OF WINNIPEG
CITY OF WINSTON SALEM
CITY OF WINTER GARDEN
CITY OF WOODBURY
CITY TREASURER
CITY UTILITIES
CITY UTILITIES OF SPRINGFIELD
CITY WATER LIGHT & POWER
CLACKAMAS RIVER WATER
CLARK CO WTR RECLAMATION DIST
CLARK PUBLIC UTILITIES
CLARKSVILLE DEPT OF ELECTRICTY
CLARKSVILLE GAS & WATER
CLARKSVL WSTWTR TREATMENT DEPT
CLEARY GOTTLIEB STEEN &
Cleco Power LLC

Closter Marketplace (EBA), LLC
CMR Limited Partnership
COACHELLA VALLEY WATER DIST
COAST EPA
Coastal Grand CMBS LLC
Cobb Place Property, LLC
Cohen, Judith
Cole MT Folsom CA, LP
COLE MT SAN MARCOS TX LLC
Cole San Marcos TX, LLC
College Plaza Station LLC
COLLEGE STATION UTILITIES
COLLIER COUNTY UTILITIES
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
COLUMBIA GAS OF VIRGINIA
Columbia Square Kennewick, LLC
Columbia Tech Center, LLC
Columbiana Station E&A , LLC
Columbus Town Center II, L.L.C.
COLUMBUS WATER WORKS
ComEd
COMFORT REVOLUTION/THERAPEDIC
COMM WORKS LLC
COMMERCE HUB
COMMISSION JUNCTION INC
Commons at Issaquah, Inc.
Con Edison
Concord Investment CO
Congressional North Associates Limited Partnership
Congressional Plaza Associates LLC
CONNECTICUT NATURAL GAS CORP
Conroe Marketplace S.C, L.P.
CONSERVICE
CONSOLIDATED EDISON CO OF NY
CONSOLIDATED UTILITY DISTRICT
CONSOLIDATED WATERWORKS DIST 1
Consumers Energy
CONTINENTAL INSURANCE COMPANY (CNA)

CONTINENTAL WEB PRESS INC
CONTRA COSTA WATER DISTRICT
COPPER PEARL, INC.
Coral Sky Retail LLC
CORAL SPRINGS IMPROVEMENT DIST
CORE ELECTRIC COOPERATIVE
CORP OF THE CITY OF CAMBRIDGE
CORP OF THE CITY OF KITCHENER
CoServ
Council for Education and Research on Toxics (CERT)
COUNTY OF HENRICO VA UTILITY
COWAY USA, INC.
COWLITZ PUD
CP Venture Five-AV LLC
CP Venture Two, LLC
CPC Gateway Plaza, LLC
CPS Energy
CPT Arlington Highlands 1, LP
CPT Louisville I LLC
CR Hagerstown, LLC
CR Mount Pleasant LLC
CR Oakland Square, LLC
CR West Ashley, LLC
Credi Chattanooga, LLC
Creekstone Juban I, LLC
Crestview Hills Town Center LLC
Croatian Fraternal Union of America
Crocker Park Phase III, LLC
CROSSMARK INC
Crossroads Canada, LLC
Crosswinds St. Pete, LLC
CRYSTAL OF AMERICA
Crystall Mall, LLC
CSC Generation, Inc.
CSHV WoodlandsII, LP
CSM West Ridge Inc
CT Center S.C., LP
CTC Alternative Strategies, LTD
CTC Phase II, LLC
CUISINARTS INC
CUIVRE RIVER ELECTRIC COOP
CVSC, LLC

CW Northridge Plaza LLC
CYBERSOURCE CORP
Dadeland Station Associates
DAKOTA ELECTRIC ASSOC
Daly City Partners I, L.P.
Daly City Serramonte Center, LLC
DAPHNE UTILITES
Dartmouth Marketplace Associates, LLC
DATA NETWORKS
DATAPIPE INC
DAVACO, INC.
Davenport CRG LLC
David Kastin
Davis, Chuck
DAYTON POWER & LIGHT CO
DBX Advisors, LLC
DC USA Operating Co., LLC
DDR CAROLINA PAVILION LP
DDR Creekside LP
DDR Del Sol LLC, S.E.
DDR Guilford LLC
DDR Hendon Nassau Park II LP
DDR Southeast Loisdale, L.L.C.
DDR Southeast Snellville, LLC
DDR Winter Garden LLC
DDRA Tanasbourne Town Center, LLC
DDRM Shoppes of Ellenwood LLC
DDRTC Marketplace at Mill Creek LLC
DDRTC Village Crossing LLC
Decatur Mall
Decatur Realty LLC
Decorist, LLC
Dedham Real Estate Development LLC
DEDHAM WESTWOOD WATER DISTRICT
Deerbrook Bed Bath & Beyond Inc.
Delco LLC
DELMARVA POWER
Delta & Delta Realty Trust
DELTA CHARTER TOWNSHIP
Demoulas Super Markets Inc.
DENVER WATER
Denver West Village LP
DeRito/Kimco Riverview, LLC

DESIGN PRODUCTIONS
Design Toscano
DESTIN WATER USERS INC
Deutsche Bank Securities, Inc.
Dewcom, LLC
DFG-BBB Monroe, LLC
Diamond Insurance Group, LTD
Dickman & Chernotsky
Dierbergs Osage Beach, LLC
Dillon Ridge Marketplace III LLC
DIMENSION DATA NORTH AMERICA, INC.
DIRECT ENERGY BUSINESS
DIRECT ENERGY REGULATED SVCS
DISPLAYMAX INC
Dixie Electric Cooperative
DJD Partners 10, LLC
Dollinger-Ventura Associates
Dollinger-Westlake Associates
DOMINION ENERGY
Dominion Energy North Carolina
DOMINION ENERGY OHIO
Dominion Energy South Carolina
DOMINION ENERGY VIRGINIA
Donahue Schriber Realty Group, L.P.
Dorcich-Vidovich
Dothan Pavilion Group, LLC
DOTHAN UTILITIES
DOWNERS GROVE SANITARY DIST
Downey Landing SPE, LLC
Downtown Summerlin
DPEG Fountains, LP
Dreamland of Asheville Associates, L.L.C.
DRM WASTE MANAGEMENT INC.
DRP Market Heights Property Owner, LLC
DRP Tulsa Hills Property Owner, LLC
DS Properties 18 LP
DT University Centre LP
DTE Energy
DTL-SGW LLC & DTR1C-SGW LLC
DTS Properties LLC
DUBLIN SAN RAMON SERVICES DIST
Duke Energy
DUKE ENERGY PAYMENT PROCESSING

Duluth (Gwinnett) SSR, LLC
DUPAGE COUNTY PUBLIC WORKS
Duquesne Light Company
Durango Mall LLC
Dyson Canada Limited
DYSON CANADA LIMITED/CA
DYSON INC./PERSONAL ELECTRICS
Dyson, Inc.
E & A Northeast Limited Partnership
E. MISHAN & SONS INC.
Eager Road Associates West, LLC
EAST BRUNSWICK TWP WATER SEWER
East Chase Properties, LLC
EAST LAMPETER TOWNSHIP
Easton Market LLC
EASTON SUBURBAN WATER AUTH
Eastridge Mall Realty Holding LLC
Eastward Energy Inc
Edens Plaza SC Owner LLC
Edgewood Retail LLC
Edison BRMA001 LLC
Edison BRMA002 LLC
Edison DENJ001 LLC
Edison EHNJ001 LLC
Edison NNVA001 LLC
EIG Grand Island, LLC
EIG Wanamaker, LLC
EL PASO ELECTRIC
EL PASO WATER
ELECTRIC CITY UTILITIES
ELEXICON ENERGY
Elite Development Group LLC
ELIZABETHTOWN GAS
ELIZABETHTOWN UTILITES
Elmsford-119 Associates LLC
Ema Bell
Emcor Facilities Services, Inc.
Empire East , LLC
ENBRIDGE
ENBRIDGE GAS DISTRIBUTION INC
ENBRIDGE GAS INC
Encinitas Town Center Associates I, LLC

ENDURANCE AMERICAN INSURANCE COMPANY (SOMPO)
ENERGIE NB POWER
Energy West Montana
ENERGY+ INC
ENGIE RESOURCES LLC
Enid Two, LLC
ENMAX
Enstar
ENTERGY
ENTERGY TEXAS INC
Environmental Health Advocates
EPB
EPCOR ELECTRICTY DISTRBN ON INC
Epps Bridge Centre Property Company, LLC
EPSTEIN BECKER & GREEN PC
Equity One (Florida Portfolio) LLC
Equity One (Northeast Portfolio) LLC
Equity One (Southeast Portfolio) LLC
EREP Broadway Commons I, LLC
ERIE COUNTY SEWER & WATER
EUGENE WATER & ELECTRIC BOARD
EURO-LINE APPLIANCES INC/CA/VDC
EVENFLO COMPANY, INC.
Evergreen -1-10 & Ray, L.L.C.
EVERGY
EVERSOURCE
EVERYDAY HEALTH INC
ExchangeRight Value-Add Portfolio 2 Master Lessee, LLC
EXPLORAMED NC7 INC./WILLOW
F 3 METALWORX INC
F&H Sinclair Properties
FACEBOOK, INC.
FACTORY MUTUAL INS. CO.
Faegre Drinker Biddle & Reath LLP
FAIRCLOUGH PROPANE
FAIRFAX WATER
Fairview Shopping Center, LLC
Farley Realty Associates
FAYETTEVILLE PBLC WRKS COMMSSN
FBL Investment Management Services, Inc.
Federal Express

FEDERAL HEATH SIGN COMPANY LLC
FEDERAL INSURANCE COMPANY
Federal Realty - Barracks Rd (500-2070)
Federal Realty - Gratiot S.C. (500-1220)
Federal Realty Investment Trust
Federal Realty Investment Trust Property #1180
Federal Realty Investment Trust Property #1217
Federal Realty Partners LP
Federated Associates
FEDERATED SERVICE SOLUTIONS
FHS Promenade, LLC
Fidelity Management & Research Company, LLC
Fidelity Totowa Associates LLC
Fifth Third
Finlabo SIM S.p.A.
Finmarc Wildewood LLC
FIRST DATA CORP INTEGRATED PAY
First Hawaiian
FIRST REAL EST INVSTMNT TRUST
First Real Estate Investment Trust of NJ
FISHER PRICE BABY GEAR
FISHER PRICE TOYS
Five Points Revocable Trust
Flagler S.C., LLC
FLATHEAD ELECTRIC COOP
FLEMINGTON RETAIL, LLC
FLEXPRINT LLC
FLINT EMC
FLORENCE UTILITIES
FLORIDA CITY GAS
FLORIDA POWER & LIGHT CO
FLORIDA PUBLIC UTILITIES
Floriey Industries
Flow Traders U.S., LLC
FM GLOBAL DE MEXICO, S.A. de C.V.
Forest Plaza, LLC
FORT BEND CO WCID #2
Fort Collins Utilities
FORTIS BC NATURAL GAS
FORTISBC ELECTRICITY
Forum Lone Star, L.P.
Fox River Commons
Foxhill Capital Partners, LLC

FPL
FPL Northwest FL
FR Assembly Square, LLC (180-1008)
FR Camelback Colonnade, LLC
Franklin Advisers, Inc.
FRANKLIN BOARD OF PUBLIC WORKS
Franklin Park SC LLC
FREDERICK CO MARYLAND
Frederick, Randall
Freedom Group, LLC
FRIDABABY LLC
Frontier Plaza, LLC
FRUITLAND MUTUAL WATER CO
FRUITPORT CHARTER TOWNSHIP
FTI Consulting Inc
FUNDER AMERICA, INC.
FW Ridge Rock, Ltd
G&I IX Kildeer LLC
G&I IX Primrose Marketplace LLC
G&I VII Carriage Crossing LLC
G3C Temple, LLC
Gainesville Associates
Gainesville Regional Utilities
Garfield-Southcenter LLC
Gastelum, Fernando
Gateway Center Properties II, LLC
Gateway Fairview, Inc.
GC Ambassador Courtyard, LLC
General Security Indemnity Company of Arizona
GEORGIA NATURAL GAS
Georgia Power
Georgiou, Katerina
Germantown E&A , LLC
GF Valdosta Mall, LLC
GFA INC
GG Midlothian TC, LLC
GG REIF I GATEWAY LLC
GGCaI, LLC
GIA Partners, LLC
GIBSON OVERSEAS, INC./COOKWARE
Giebe, Michael
GINSEY INDUSTRIES INC.
GK Holiday Village, LLC

GKT Shoppes At Legacy Park, L.L.C.
Glacier 400 Wilbur LLC
Glimcher SuperMall Venture, LLC
GLP Flint LLC
GM Realty of Bangor, LLC
Golden Isles Plaza, LLC
Golden Spectrum Property
GOLDEN STATE WATER CO
Goldman Sachs Asset Management, L.P. (U.S.)
Goldman Sachs Bank USA
GORDONS CORNER WATER CO
GOTHAM TECHNOLOGY GROUP LLC
Governors SPV LLC
Governors Square Plaza
GRAND CHUTE UTILITIES
Grand Mesa Center LLC
Grand Plaza Management, LLC
GRAND TRAVERSE COUNTY DPW
Grandbridge Real Estate Capital LLC
Granite Park Retail, LLC
GRANITE TELECOMMUNICATIONS LLC
GRE Altamonte LP
GRE Broadmoor, LLC
GREAT AMERICAN INSURANCE COMPANY
GREATER PEORIA SANITARY DIST
GREEN MOUNTAIN POWER CORP
Green Ridge Holdings LLC
Greendale 14, LLC
GREENLAWN WATER DISTRICT
GREENSPOON MARDER LLP
GREENVILLE UTILITIES COMMISSN
GREENVILLE WATER
Greenwich Place Partners, LLC
GREENWOOD SANITATION
Greg Dyer
GRIEQY PRESIDENTIAL MARKETS
Grove Court Shopping Center LLC
GSO Capital Partners L.P.
GSU
GULF POWER
HALLMARK MARKETING COMPANY, LLC
HALLMART COLLECTIBLES INC.
HALO INNOVATIONS INC.

HALO INNOVATIONS INC./VDC
Hamilton Commons TEI Equities LLC
Hamilton Properties
Hamilton TC, LLC
HAMILTON TOWNSHIP
Hanes M. Owner, LLC
HARDIN COUNTY WATER DISTRICT#2
Harmon of Brentwood, Inc.
Harmon of Caldwell, Inc.
Harmon of Carlstadt, Inc.
Harmon of Franklin, Inc.
Harmon of Greenbrook II, Inc.
Harmon of Hackensack, Inc.
Harmon of Hanover, Inc.
Harmon of Hartsdale, Inc.
Harmon of Manalapan, Inc.
Harmon of Massapequa, Inc.
Harmon of Melville, Inc.
Harmon of New Rochelle, Inc.
Harmon of Newton, Inc.
Harmon of Old Bridge, Inc.
Harmon of Plainview, Inc.
Harmon of Raritan, Inc.
Harmon of Rockaway, Inc.
Harmon of Roxbury, Inc.
Harmon of Shrewsbury, Inc.
Harmon of Totowa, Inc.
Harmon of Wayne, Inc.
Harmon of Westfield, Inc.
Harmon of Yonkers, Inc.
Harmon Stores, Inc.
HARPETH VLY UTILITIES DISTRICT
Harriet Edelman
HARRISONBURG ELEC COMMISSION
HART Miracle Marketplace
HART TC I-III, LLC
Har-Zait, LLC
Hastings Village Investment Company, LP
HAWAIIAN ELECTRIC COMPANY
Hawthorne Investors 1 LLC
Hayden, Shadi
HCL Texas Avenue LLC
HCP Vista Ridge LLC

Healthcare of Ontario Pension Plan
Heritage House South LLC
Heritage Plaza, LLC
HERNANDO CNTY UTILITIES DEPT
Herricks Mineola, LLC
Hess, Donald
HGREIT Edmondson Road LLC
Highbridge Capital Management, LLC
Highland Commons Assoc., LLC
HILCO MERCHANT RESOURCES LLC
Hill Management Services, Inc.
HILL WARD & HENDERSON PA
HILLSBOROUGH CO BOCC
HIMATSINGKA/WAMSUTTA/TOWEL
Hingham Launch Property LLC
HINGHAM MUNICIPAL LIGHTING PLT
Hitchcock Plaza, LLC
HIXSON UTILITY DISTRICT
HLT Partnership, L.P.
HOLLAND BOARD OF PUBLIC WORKS
HOLLAND CHARTER TOWNSHIP
Holmdel GT, LP & GBR Holmdel Plaza, LLC
HOLT CONSTRUCTION CORP
HOMEDICS USA LLC
HOPE GAS
HOT SPRINGS MUNICIPAL UTILITIES
Hotchkis and Wiley Capital Management, LLC
Houma LA LLC
HOWARD COUNTY
HRSD
HRTC I LLC
HSBC Bank plc
Hudson Bay Capital
HUDSON INSURANCE COMPANY (EUCLID)
HUDSONS HOLIDAY HELPERS
HUMMELS WHARF MUNIC AUTH
HUNTSVILLE UTILITIES
HYANNIS WATER SYSTEM
HYDRO ONE NETWORKS INC
Hydro Ottawa
IA LaQuinta Pavilion, L.L.C.
IA Matthews Sycamore, L.L.C.
IA Sarasota Tamiami, L.L.C.

IBM CORPORATION-TR4
Idaho Power
IDX
Ikea Property, Inc
ILLINOIS AMERICAN WATER
IMI Huntsville, LLC
IMPERIAL IRRIGATION DISTRICT
Imperial Legacy Enterprises, LLC
Importadora BBBMex, S de R.L. de C.V.
Importadora BBBMex, S de R.L. de C.V.
INCORPORATED VILL OF MINEOLA
INDIAN RIVER COUNTY UTILITIES
INDIANA AMERICAN WATER
INDIANAPOLIS WATER CO
Inland Commercial Real Estate Services LLC
Inland National Real Estate Services LLC Bldg 7503
INSIDE EDGE COMMERCIAL
Insurance Corporation of British Columbia (ICBC)
INTELLIGRATED SYSTEMS LLC
Intermountain Gas Company
International City Management Association Retirement Corporation
International Speedway Square, LTD.
INTERSOFT DATA LABS INC
Interweave
Invesco Advisers, Inc.
Invesco Capital Management, LLC
IOWA AMERICAN WATER
IRC Retail Centers
IRC University Crossings, L.L.C.
Ireland Davie, Ltd.
IRON MOUNTAIN RECORDS MGNT
IRVING ENERGY
ISM Holdings Inc.
I-Southport LLC
ITAC 192, LLC
ITENTIAL INC
IVT Highlands at Flower Mound, LP
IVT Parke Cedar Park LLC
J.B. HUNT TRANSPORT, INC.
J.P. Morgan Investment Management, Inc.
J.P. Morgan Securities, LLC
JACKSON CO WTR & SEWERAGE AUTH

JACKSON EMC
JACKSON ENERGY AUTHORITY
Jackson Lewis PC
Jaydor Bleeker Realty Sub II
JCP&L
JDN Real Estate Hamilton, LP
JEA
Jefferson Pointe SPE, LLC
Jeffrey Kirwan
Jeffrey Management Corp
Jemal's Boulevard L.L.C.
Jeremy Patrick dba Eastland Electric Services
JERSEY CENTRAL PWR & LGT
Jess Ranch Brea Retail XVI, LLC
JG ELIZABETH II, LLC
Jim R. Smith
JLP CRANBERRY EQUITY LLC
JLP Kentwood
JLP-Harvard Park LLC
JLPK-Orange Park, LLC.
JLP-Novii LLC
JOHNSON CITY UTILITY SYSTEM
JOHNSON COUNTY WASTEWATER
Johnson, Jeffrey
Jonathan Foster
JONATHAN Y DESIGNS INC
JORDAN TAX SERVICE INC
Joshua Schecter
Joule Las Palmas Owner, LLC
JPMorgan
JPMorgan Chase Bank, N.A.
Jubilee - Cranberry Equity, LLC
Jubilee LP
Jubilee Square, LLC
Kansas Gas Service
KAZ USA, INC./PUR
KBC Properties
KCP&L
KDM POPSOLUTIONS GROUP
KDMM LLC and ABAH LLC
KEECO LLC / POLY-FILLED BED PILLOW
Keene MZL LLC
Kelly, Whitney

KENTUCKY AMERICAN WATER
KEPLER GROUP LLC
KEURIG GREEN MOUNTAIN, INC.
Key Bank
KFT Enterprises No. 2 LP
Kiemle & Hagood
Kimco Savannah 185, Inc
Kingston, Donette
KIR Brandon 011, LLC
KIR Bridgewater 573, LLC
KIR Montgomery 049, LLC
KIR Pasadena II L.P.
KIR Soncy L.P.
KIR Tukwila L.P.
Kirkland & Ellis LLP
KISSIMMEE UTILITY AUTHORITY
KITCHENAID PORTABLE APPLIANCES
KITCHENER WILMOT HYDRO INC
KITSAP COUNTY PUBLIC WORKS
KMO-361 (Paramus) LLC
KONE INC._FAC100071
KPMG LLP
KPRS CONSTRUCTION SERVICES, INC.
Kraus-Anderson, Incorporated
KREBER
KRG Avondale McDowell, LLC
KRG Cool Springs, LLC
KRG Leesburg Fort Evans, LLC
KRG Livingston Center LLC
KRG Market Street Village, L.P.
KRG McDonough Henry Town, LLC
KRG Miami 19th Street II, LLC
KRG New Hill Place, LLC
KRG Plaza Green, LLC
KRG Rivers Edge, LLC
KRG Shops at Moore LLC
KRG Southlake, LLC
KRG Sunland LP
KRG Temecula Commons, LLC
KRUPS/ ROWENTA, INC.
KSI Cary 483 LLC
KSKJ Life American Slovenian Catholic Union
KU

KUB
La Frontera Improvements, LLC
La Habra Westridge Partners, L.P.
LA PLATA ELECTRIC ASSOCIATION
LAKE APOPKA NATURAL GAS DIST
LAKE COUNTY DEPT OF UTILITIES
LAKE COUNTY DEPT PUBLIC WORKS
Lake Success Shopping Center, LLC
Lakeline Plaza, LLC
Lakes Mall Realty LLC
LAKEWOOD WATER DISTRICT
Lane Avenue 450 LLC
LANSING BOARD OF WATER & LIGHT
LaSalle Shopping Center LLC
Laura Crossen
Lawson Kroeker Investment Management, Inc.
Lazard
LCEC
LEE COUNTY UTILITIES
LENNOX NATIONAL ACCOUNT
LENOIR CITY UTILITIES BOARD
LESTER SCHWAB KATZ & DWYER LLP
Levin Management Corporation
LEVTEX LLC
LEXINGTON FAYETTE URBAN CO GOV
LG-BBB, LLC
LGE
LIBERTY
Liberty Procurement Co. Inc.
LIBERTY SURPLUS INSURANCE CORPORATION
LIBERTY UTILITES
Liberty Utilities Georgia
LIBERTY UTILITIES NEW YORK
LIBERTY UTILITIES NH
LIFETIME BRANDS INC.
Lilac19 LP
Lincoln Electric System
Lindale Holdings LLC and Lindale Holdings II LLC
Livesey East LLC
Lloyd, Carol
LM Capital Group, LLC
LOGAN TOWNSHIP
LOGIXAL INC

Loja WTP, LLC
Lombard Odier Asset Management Europe, LTD
London Hydro
Lopez, Florencia
LOS ANGELES COUNTY
LOS ANGELES DEPT OF WTR & PWR
LOUDOUN WATER
LOUISVILLE WATER CO
LPC Retail Accounting
LTC Retail, LLC
LUMA ENERGY
LUS
Lynchburg (Wards Crossing), LLC
Lynda Markoe
M BOOTH & ASSOCIATES LLC
M&D Real Estate, LP
M&J Big Waterfront Market, LLC
M.O.R. Snowden Square Limited Partnership
M3 Partners LP
Macerich Lakewood LP
MACKAY LAW INC
MacKay Shields, LLC
Mad River Development LLC
MADISON GAS & ELECTRIC
MADISON SUBURBAN UTILITY DIST
MADIX INC.
Magnolia Commons SC, LLC
Main Street At Exton LP
MAINE NATURAL GAS
Mall at Gurnee Mills LLC
Mall at Potomac Mills, LLC
Manalapan UE, LLC
MANATEE CO UTILITIES DEPT
MANHATTAN ASSOCIATES INC.
Manhattan Life Insurance
Manhattan Marketplace Shopping Center LLC
Manitoba Hydro
Manning & Napier Advisors, LLC
Mansell Crossing Retail LP
Mara Sirhal
Marathon Asset Management, LTD
MARIETTA POWER WATER
Marin Country Mart, LLC

MARIN MUNICIPAL WATER DISTRICT
MARINA COAST WATER DISTRICT
MARITIME ELECTRIC
Marjorie Bowen
Mark Danzig
Marketplace At Vernon Hills, LLC
MARKETPLACE WEST PARTNERS, LLC
MARLITE
MARTIN COUNTY UTILITIES
MARYLAND AMERICAN WATER
MATTEL INC.
Maverick Investors LLC
McAllen TX LLC
MCG ARCHITECTURE
McKinley Mall Realty Holding, LLC
MCS-LANCASTER DE HOLDING, LP
MCV23 LLC
MDC Coastal I, LLC
Mediant Communications Inc.
Medistar Parkwest JV, Ltd.
Mellon Investments Corporation
MEMPHIS LIGHT GAS & WATER DIV
Mercer Insurance Company
MERCHANTVILLE PENNSAUKEN WATER
MERCHSOURCE LLC
Meridian Kellogg LLC
Meridian Mall Limited Partnership
MERKLE INC
MESA AZ
METRO ONE LOSS PREVENTION SERV
METRO WATER DISTRICT
METRO WATER SERVICES
Metropolitan Life Insurance Company
METROPOLITAN ST LOUIS SWR DIST
METROPOLITAN UTILITIES DIST
MFC Longview LLC
MFS Eastgate-I, LLC
MGP IX Properties, LLC
MGP XII Magnolia, LLC
MIAMI DADE WATER SEWER DEPT
Michaels Stores, Inc.
MICROSOFT ONLINE INC
MID CAROLINA ELECTRIC COOP

MIDAMERICAN ENERGY CO
MIDAMERICAN ENERGY SERVICES
MidCap Financial
MIDDLE TENNESSEE ELECTRIC
MIDDLESEX WATER CO
Middletown I Resources LP
Middletown Shopping Center I, LP
Midstate Owner LLC
M-III Olathe Station Property LLC
MILBERG FACTORS, INC.
MILFORD SEWER DEPARTMENT
MILFORD WATER DEPARTMENT
Millenium Advisors, LLC
Miller Value Partners, LLC
MILLION DOLLAR BABY/VDC
Minesh Shah
Minnesota Energy Resources
Mirabaud Asset Management, LTD
MIRAKL INCORPORATED
MISHAWAKA UTILITIES
Mishorim Gold Houston, LLC
Mishorim Gold Properties, LP
Mission Valley Shoppingtown, LLC
Mission Viejo Freeway Center
Mississippi ADP, LLC
MISSOURI AMERICAN WATER
MLE DEVELOPMENT
ML-MJW Port Chester SC Owner LLC
MLO Great South Bay LLC
MM/PG (Bayfair) Properties LLC
MOBILE MINI TEXAS LIMITED
MODERN SPACE PACIFIC SERVICES
Modesto Irrigation District
MONAHAN PRODUCTS, LLC
MONARCH UTILITIES
MONONGAHELA POWER
MONROE COUNTY WATER AUTHORITY
MONROEVILLE MUNICIPAL AUTH
Monroeville S.C. LP
Mont Blanc Capital Management AG
MONTANA DAKOTA UTILITIES CO
MONTGOMERY WATER WRKS & SEWER
Mooresville Crossing, LP

Morgan Lewis & Bockius LLP
Morgan Stanley & Company, LLC
MORGANTOWN UTILITY BOARD
Morris Plains Holding UE LLC
MOULTON NIGUEL WATER
MOUNT LAUREL MUA
MOUNT PLEASANT WATERWORKS
Mountain Grove Partners, LLC
MP Northglenn LLC
MS Flowood, LP
MSS Millburn Realty Co.
MTMSA
MUFG Union Bank, N.A.
MULTIPLE
Munday, Janice
MUNICIPALITY OF BETHEL PARK
Murchinson, L.P.
Murphy, Michael
Muzinich & Company, Inc.
MY MOVE LLC
NADG/TRC Lakepointe LP
Najjar, Kelley Maloney and Talib
Napier Park Global Capital (US), L.P.
NASHUA WASTE WATER SYSTEM
Nashville Electric Service
National Cart, LLC
NATIONAL CASUALTY COMPANY (NATIONWIDE)
NATIONAL EXEMPTION SERVICE
NATIONAL FUEL
NATIONAL GRID
National Retail Properties, LP
NATIONAL TREE COMPANY
NATIONAL UNION FIRE INS. CO. OF PITTSBURGH, PA
NAVCO SECURITY SYSTEMS
NAVIGATORS INSURANCE COMPANY (HARTFORD)
NCR CORPORATION
NEW JERSEY AMERICAN WATER
New Jersey Division of Investment
NEW MEXICO GAS CO
New Plan of West Ridge, LLC
New York City Comptroller's Office
NEW YORK STATE ELEC & GAS CORP

Newbridge, LLC
Newburgh Mall Ventures LLC
NEWELL BRANDS CANADA ULC/CA/VDC
NEWELL BRANDS INC.
NEWKOA, LLC
Newmarket Square, Ltd.
NEWMARKET TAY POWER DISTR LTD
NEWPORT NEWS WATERWORKS
News Company LLC
NEWTOWN ARTESIAN WATER CO
Newtown Bucks Associates, LP
NICOR GAS
NIPSCO
NJ NATURAL GAS CO
NORITAKE/VDC
NORTH AMERICAN CORPORATION
North American Corporation of Illinois
North Attleboro Marketplace II LLC
NORTH ATTLEBOROUGH ELECTR DEPT
NORTH BRUNSWICK TOWNSHIP
NORTH LITTLE ROCK ELECTRIC
North Massepequa, LLC
North Park Crossing, LC
North Shore Gas
NORTH SPRINGS IMPROVEMENT DIST
North Village Associates
NORTH WALES WATER AUTHORITY
Northeast Holdings LLC
NORTHEAST OHIO REGION SWR DIST
Northern Trust Global Investments, LTD
Northgate Mall Partnership
Northington Mechanicsburg Investors, LLC
Northville Retail Center Joint Venture, L.L.C.
NORTHVILLE TOWNSHIP WATER DEPT
Northway Mall Properties, LLC
NORTHWESTERN ENERGY
Northwestern Mutual Investment Management Company, LLC
NORTHWESTERN WATER & SWR DIST
Northwoods III (San Antonio), LLC
Norton Rose Fulbright US LLP
Nova Scotia Power Inc
NOVEC

NP Royal Ridge LLC
NPMC Retail, LLC
NPP Development, LLC
NTT AMERICA, INC.
NV ENERGY
NW Natural
NYC WATER BOARD
Nykredit Bank A/S
NYSEG
O.M.I. INDUSTRIES
Oak Insurance Company Inc. IC**
Oak Leaf Property Management LLC
Oak Street Investment Grade Net Lease Fund Series 2021-1, LLC
Oak Street Investment Grade Net Lease Fund Series 2021-2 LLC
Oakland Iron Works Associates
Oaks Square Joint Venture
OAKVILLE HYDRO
OCONEE COUNTY WATER RESOURCES
OCWRC
Of a Kind, Inc.
Ogden CAP Properties
OGE
Ohio Edison
OKALOOSA GAS DISTRICT
OKLAHOMA ELECTRIC COOP
OKLAHOMA NATURAL GAS
Old Bridge Market Place II, LLC
Old Republic Union Insurance Company
OLIVENHAIN MUNICIPAL WATER DIS
OLIVET KOM LLC
OLP Champaign, Inc.
OMAHA PUBLIC POWER DIST
One Kings Lane LLC
ONE NETWORK ENTERPRISES INC
Only Kids Apparel, LLC
Onni Burbank Town Center, LLC
OPELIKA POWER SERVICES
OPELIKA UTILITIES
Oppenheimer Asset Management Inc.
ORACLE AMERICA , INC
Oracle Plaza, LLC

ORANGE & ROCKLAND
ORANGE CITY UTILITIES
Orchard Hill Park
ORF V Sugar Creek Plaza, LLC
ORF VII Felch Street, LLC
ORF VII Pelican Place, LLC
Orlando Utilities Commission
OSLER HOSKIN & HARCOURT LLP
Overton Park Plaza Associates, LLC
Pace - 64 Associates, L.L.C.
Pacific Coast Highway Property, LLC
PACIFIC GAS & ELECTRIC CO
PACIFIC POWER
Padilla, Elizabeth
PADRE DAM MWD
Paducah Power System
PADUCAH WATER
Pagosa Partners III, Ltd.
PALM BEACH COUNTY WTR UTIL DPT
PALMETTO ELECTRIC COOPERATIVE
PALMETTO UTILITIES INC
Palouse Mall LLC
Panama City Beach Venture II, LLC
PAPF Dimond, LLC
PAPF Redding, LLC
Pappas Laguna LP
PAPYRUS-RECYCLED GREETINGS, INC.
Paramount JSM At Jenkintown, LLC
PARAMOUNT NEWCO REALTY LLC
Paramount Newco Realty LLC Upland
Paramount Plaza at Brick LLC
Park West Village Phase I LLC
Parkmall, LLC
Parkway Crossing East Shopping Center LP
Partridge Equity Group I LLC
PASADENA WATER AND POWER
PASSAIC VALLEY WATER COMM
Paterson Place Durham, LLC
Patty Wu
Pavilions at Hartman Heritage, LLC
Pearl River Valley EPA
Pearland RJR, LLC
PECO ENERGY

PECO PAYMENT PROCESSING
PEDERNALES ELECTRIC COOP INC
PEM AMERICA INC.
PENELEC
Pengcheng Si
PENN POWER
PENNICHUCK WATER
Pennsylvania American Water
Pension Reserves Investment Management Board (PRIM)
Peoples Gas
PEPCO
Pergament Mall of Staten Island LLC
Perrysburg Enterprise, LLC
Petoskey Mall Associates LLC
PFA Asset Management A/S
PG&E
PGIM, Inc.
PGS Burlington and Tower Burlington, LLC
Pharus Management S.A.
PHILIPS CONSUMER LIFESTYLE
Piedmont Natural Gas
PIERCE COUNTY SEWER
PINELLAS COUNTY UTILITIES
PING IDENTITY CORPORATION
Pinnacle North II, LLC
Pinterest, Inc.
Pioneer Hills SPE, LLC
Pittsburgh Hilton Head Associates
Pivotal 650 California St., LLC
PL DULLES LLC
Place Services
PLACE SERVICES INCORPORATED
Pleasant Hill Crescent Drive Investors LLC
PMAT Waterside, L.L.C.
PMH Properties, LLC
PNC Bank, National Association
PNM
Pontiac Mall Limited Partnership
PORTLAND GENERAL ELECTRIC
POTOMAC EDISON
Poughkeepsie Plaza Mall, LLC
POWERSTREAM ENERGY SERVICES

PP&L INC
PP-Gaston Mall L.L.C.
PPL ELECTRIC UTILITIES CORP
PPL UTILITIES
Premier Centre, LLC
PREMIER WORKFORCE INC
Premium Properties, L.L.C.
Prescott Gateway Mall Realty Holding, LLC
Presidential Markets
PRGX USA INC
Price/Baybrook Ltd.
PRLHCAnnapolis TwnCntr Parole 162302
PROMENADE DELAWARE LLC
Promenade Delaware, LLC
PROS CHOICE BEAUTY CARE INC.
PRU/Desert Crossing II, LLC
PSE&G CO
PSEGLI
PSNC ENERGY
PTC TX Holdings, LLC
PT-USRIF Meridian, LLC
PUBLIC SERVICE CO OF OKLAHOMA
PUBLIC UTIL DIST 1 SKAGIT CO
PUEBLO BOARD OF WATERWORKS
Puget Sound Energy
Putman Investments
PWCSA
QCM Partners, LLC
Quail Creek Crossing, Ltd
QUANTUM METRIC INC
R&F Garden City, LLC
R.E.D. Capital Management, L.L.C.
R.K. Associates VIII Inc.
R.K. Middletown, LLC
RACKSPACE HOSTING INC
RAF Jackson LLC
RAF Johnson City LLC
RAF Lake Charles LLC
Rainbow Arroyos Commons, LLC
Rainier Colony Place Acquisitions LLC
Rainier Summit Woods Acquisitions, LLC
Ramco-Gershenson Properties, L.P.
RAMSEY BOARD OF PUBLIC WORKS

Ramsey Interstate Center LLC
Ranch Town Center, LLC
Rancho Dowlen, LLC
Rancho Texarkana Investors, LLC
RAPID CITY UTIL BILLING OFFICE
Raslavich, Anna
Ravid Lake St. Louis II LLC
RAYNHAM CENTER WATER DISTRICT
RCG-Sparks, LLC
RCWD
REALPAGE UTILITY MANAGEMENT
Realty Income Properties 27, LLC
Redfield Promenade, L.P.,
Redlands Joint Venture, LLC
REDWOOD SUPPLY CHAIN SOLUTIONS
Regency Centers, L.P.
Regent Shopping Center Inc
REGION OF PEEL
Rehoboth Gateway, LLC
Reimer, Ruhi
RESOURCE PLUS OF NORTH FLORIDA
Restore Capital
Revesco (USA) Properties of Bozeman, LP
RG&E
Rhode Island Energy
RIB MOUNTAIN SANITARY DISTRICT
Richards Clearview, LLC
RICHARDS HOMEWARES INC.
Ridge Park Square, LLC
Ridgeport Limited Partnership
RIKER,DANZIG,SCHERER,HYLAND & PERRETTI LLP
RISKIFIED INC
River Park Properties II
Riverchase Crossings, LLC
Riverdale Cener North, LLC
RIVERSIDE PUBLIC UTILITIES
Riverview Plaza (E&A), LLC
Riviera Center Properties HITF The Dong Koo Kim and Jong OK Kim Family Trust
RIVIERA UTILITIES
RK Coral Palm Plaza, LLC
RK Hialeah, LLC
RK Pembroke Pines, LLC

RK Southington, LLC
ROANOKE GAS CO
Robinson, Jarrett, Simone and Laura
Rochester Public Utilities
Rockaway Town Court LLC
ROCKAWAY TWSP MUNICIPAL UTIL
ROCKLAND ELECTRIC CO
Rockwall Crossing Ltd
ROCKY MOUNTAIN POWER
Rogers Retail, LLC
ROIC California, LLC
Rolling Hills Plaza LLC
Ronald Benderson 1995 Trust
Rosedale Commons LP
Rosemont 2019, LLC
ROSEMONT COMMONS DELAWARE LLC
Route 206 Northbound LLC
Roxville Associates
RPAI Butler Kinnelon, L.L.C.
RPAI King's Grant II Limited Partnership
RPAI Lakewood, LLC
RPAI San Antonio Huebner Oaks GP L.L.C.
RPAI Southwest Management LLC
RPI Interests II, Ltd.
RPT Realty, L.P.
RPT Terra Nova Plaza LLC
RR DONNELLEY AND SONS COMPANY
RREEF America REIT II Corp. MM
Running Hill SP, LLC
Ruscio Management LLC
Rushmore Crossing Associates, LLC
Russell Investment Management, LLC
RXR 620 Master Lessee LLC
Ryan Cohen
RYDER INTEGRATED LOGISTICS
S & E Realty Company, Inc
SACRAMENTO COUNTY UTILITIES
SACRAMENTO MUNIC UTILITY DIST
SAFAVIEH
SAFETY NATIONAL CASUALTY CORPORATION
SAFETY SPECIALTY INSURANCE COMPANY
Safeway Insurance Group
Safra Securities, LLC

SAGINAW CHARTER TWP WATER DEPT
SAILPOINT TECHNOLOGIES INC
Salesforce.com, Inc. (4-606198
Salmar Properties LLC
SALT LAKE CITY PUBLIC UTILITES
SAMA PLASTICS CORPORATION
San Antonio Bed Bath & Beyond Inc.
SAN ANTONIO WATER SYSTEM
San Diego Gas & Electric
SAN DIEGUITO WATER DISTRICT
SANDPIPER ENERGY INC
Sandusky Pavilion
SANDY CITY
Santa Fe Mall Property Owner LLC
SANTA MARGARITA WATER DISTRICT
Santa Rosa Town Center
SanTan MP LP
SANTEE COOPER
Santee Trolley Square 991, LP
Sanzari 89 Associates LP
SARASOTA COUNTY PUBLIC UTILITI
SAS INSTITUTE INC
SASK ENERGY
SASK POWER
Saul Holdings Limited Partnership
Savi Ranch Group, LLC
Sawgrass
SAWNEE ELECTRIC MEMBERSHIP
Sayville Plaza Development Co.
SB360 Capital Partners
SBC ADVERTISING LTD
SBLO Barrett Pavilion, LLC
SCA Tree 1, LLC
SCE&G
SCHNEIDER LOGISTICS INC
Schnitzer Stephanie, LLC
Scotia Bank
Scott Lindblom
Scottsdale Fiesta Retail Center, LLC
SCOTTSDALE INSURANCE COMPANY (NATIONWIDE)
SDC/Pacific/Youngman-Santa Ana
SEACOAST UTILITY AUTHORITY

Seaview Acquisition LLC
SECO ENERGY
Section 14 Development Co.
Seix Investment Advisors, LLC
Selected Funeral and Life Insurance Company
SEMCO ENERGY GAS COMPANY
Sentry Insurance
SEP Augusta, LLC
Seritage SRC Finance LLC
Serota Islip NC, LLC
Servicios BBBMex, S. de R.L. de C.V.
Servicios BBBMex, S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.
SF HOME DECOR LLC.
SF WH Property Owner LLC
SG Americas Securities, LLC
Shadowwood Square, LTD
SHARKNINJA OPERATING, LLC/CA
Shelby Corners RE Holdings, LLC
Shelly Lombard
SHENANDOAH VALLEY ELEC COOP
SHI Owner LLC
Shiloh Venture, LLC
Shlomo Holdings, LTD
Shreve Center DE L.L.C
Shrewsbury Commons
Siegen Lane Properties LLC
Sigfeld Realty Marketplace, LLC
Silver Point Capital
SILVERDALE WATER DISTRICT
Silvertown Inc.
Simon Nicholas Richmond
Simon Property Group LP
SIMPLY MOMMY LLC/SNUGGLE ME
Simsbury Commons LLC
SIOUX FALLS UTILITIES
SIPOC, LLC
Sir Barton Place, LLC
Site C LLC
Sixth Street Lending Partners
Sixth Street Specialty Lending, Inc.
SKIP HOP INC.

Skyway Regional Shopping Center L.L.C
Sleep Country Canada
SLO Promenade DE LLC
SM Eastland Mall, LLC
SMH Capital Advisors, LLC
Smith, Patricia
SMUD
Snohomish County PUD
SOCALGAS
SOMERSET CAPITAL GROUP, LTD.
SOUTH CAROLINA ELECTRIC & GAS
South Frisco Village SC, L.P.
SOUTH JERSEY GAS
SOUTH LAKE WATER UTILITIES
South Town Owner PR, LLC
SOUTHAVEN TOWNE CENTER II, LLC
SOUTHEAST GAS
Southern California Edison
SOUTHERN CALIFORNIA GAS CO
SOUTHERN CONNECTICUT GAS CO
SOUTHERN MARYLAND ELEC COOP
Southgate Mall Montana II LLC
SOUTHINGTON BOARD WATER COMM
Southridge Plaza, LLC
Southwest Gas
Southwestern Electric Power
SP Bossier, L.L.C.
Spalding, James
Sparkleberry Square
SPARTANBURG WATER SYSTEM
SPG Doral Retail Partners, LLC
SPIN MASTER INC.
Spingarn, Michael and Sandra
SPIRE
Spirit VC Victoria TX LLC
Spring Creek Improvements, LLC
Spring Ridge, LP
Springfield Buy Buy Baby, Inc.
Springfield Plaza, LLC
Squarepoint OPS, LLC
SREIT Palm Beach Lakes Blvd., L.L.C.
SRK Lady Lake 21 SPE, LLC
SRL Crossings at Taylor LLC

SRLLC SG FORT COLLINS LLC
SRP
SSB/Morgan Stanley
SSS Village at West Oaks
ST JOHNS COUNTY UTILITY DEPT
ST MARYS CO METROPOLITAN COMM
St. Cloud Rainbow Village, LLC
ST. GEORGE DISTRIBUTION , CORP
STANDARD WASTE SERVICES
STARK CO METROPOLTN SEWER DIST
STARR SURPLUS LINES INSURANCE COMPANY
Star-West Chicago Ridge, LLC
STATE NATIONAL INSURANCE COMPANY, INC. (CANOPIUS)
State Street Global Advisors (SSgA)
Stone Creek Retail, LLC
STORFLEX
Stram Associates
STRATHCONA COUNTY
Studio City East 93K, LLC
STUDIO MOCOCO LLC
Sue Gove
SUFFOLK COUNTY WATER AUTHORITY
SUMMIT NATURAL GAS OF MISSOURI
SUMMIT TOWNSHIP SEWER AUTH
SUMMIT TOWNSHIP WATER AUTH
Summit Utilities Arkansas Inc
SUMMIT UTILITIES OKLAHOMA INC
SUMOLOGIC INC
SumRidge Partners, LLC
SUN INDUSTRIAL INC
SUNBEAM PRODUCTS INC./CALPHALON
Sunbury Gardens Realty Co.
Sunmark Property, LLC
Sunnybrook Partners, L.L.C.
Sunrise Mills (MLP), LP
Sunset & Vine Apartment
Sunset Hills Owner LLC
Super, LLC
SUPERIOR PROPANE
Surprise Marketplace Holdings, LLC
Susie Kim
SVAP II Creekwalk Village, LLC

SWIFTWIN SOLUTIONS INC
Sycamore Browns Valley, LLC
Sycamore Partners
SYNDICATE 2623 / 623 AT LLOYD'S OF LONDON (BEAZLEY)
Systems, LLC
T L Street Marketplace NE, LLC
Taboada, Natalia
Taft Corners Associates
Talisman Towson Limited Partnership
Tamarack Village Shopping Center, LP
TAMPA ELECTRIC
TAO Talents, LLC
Target Jefferson Boulevard, LLC
TATA CONSULTANCY SERVICES
TCSC, LLC
TD Bank, N.A.
TEALIUM INC
Team Worldwide Corporation
TECHNIBILT LTD
TECO
TECO PEOPLES GAS
Telegraph Marketplace Partners II LLC
TEMPUR-PEDIC NORTH AMERICA LLC
TEMUA
TENNESSEE AMERICAN WATER
Tennessee Farmers Mutual Insurance Co.
TERADATA CORPORATION, INC
TERREBONNE PARISH CONSOL GOVNT
TESTRITE PRODUCTS CORP.
TEXARKANA WATER UTILITIES
Texas Gas Service
TFP Limited Real Estate Development
The Cafaro Northwest Partnership
The Centre at Deane Hill LLC
The Centre at Deane Hill, GP
THE CIT GROUP/COMMERCIAL SERVICES,
THE CITY OF DAYTONA BEACH
THE CITY OF DOTHAN ALABAMA
The Colonies-Pacific, LLC
The Commons at Sugarhouse, LC
THE CONNECTICUT WATER CO
The Crossing at 288 Phase 2, Ltd.

The Family Center at Federal Way, LLC
THE GAS CO
The Grewe Limited Partnership
THE ILLUMINATING CO
THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA (AIG)
THE KNOT WORLDWIDE INC
THE MORNING CONSULT LLC
THE NARRATIV COMPANY INC
THE OHIO CASUALTY INSURANCE COMPANY (LIBERTY MUTUAL)
The Promenade D Iberville, LLC
The Shoppes At Hamilton Place CMBS LLC
The Shoppes at Wilton LLC
The Shops at Summerlin South, LP
The Shops of Tupelo LLC
The Stop & Shop Supermarket Company LLC
The Strip Delaware LLC
THE UNITED ILLUMINATING CO
THE VILLAGE OF GURNEE
The Widewaters Group, Inc.
THF Harrisonburg Crossings, LLC
THF Shawnee Station LLC
THF/MRP Tiger Town, LLC
THINK UTILITY SERVICES INC
THOROUGHbred VILLAGE
Thoroughbred Village LLC
TINECO INTELLIGENT, INC
TJ Center LLC
TKG - Manchester Highlands Shopping Center , LLC
TKG Biscayne, LLC
TKG Coral North, LLC
TKG Logan Town Centre, LP
TKG Monroe Louisiana 2, LLC
TKG Mountain View Plaza, L.L.C.
TKG Paxton Towne Center Development, LP
TKG Woodmen Commons, L.L.C.
TMLP
TMS CONSTRUCTION INC
TOBAM
TOHO WATER AUTHORITY
TOLEDO EDISON CO
TOMBIGBEE ELECTRIC POWER ASSN

TOMSA
Toni-Anne Andrisano
Topalli, Leutrim
TORONTO HYDRO ELEC SYSTEM LTD
TOSHIBA GCS
Totowa UE LLC
Town & Country (CA) Station L.P.
TOWN OF ABERDEEN
TOWN OF AUBURN
TOWN OF BEL AIR
TOWN OF BURLINGTON
TOWN OF CARY
TOWN OF CHRISTIANSBURG
TOWN OF CORTLANDT
TOWN OF DANVERS
TOWN OF DANVERS WATER & SEWER
TOWN OF DARTMOUTH
TOWN OF DILLON
TOWN OF FLOWER MOUND
TOWN OF FOXBOROUGH
TOWN OF GILBERT
TOWN OF HADLEY
TOWN OF HEMPSTEAD DEPT OF WTR
TOWN OF JUPITER
TOWN OF LADY LAKE
TOWN OF MANCHESTER
TOWN OF MOREHEAD CITY
TOWN OF NEWBURGH
TOWN OF NORMAL
TOWN OF NORTH ATTLEBOROUGH
TOWN OF PLATTSBURGH WTR & SWR
TOWN OF PLYMOUTH
TOWN OF QUEEN CREEK
TOWN OF SALEM NH
TOWN OF SCHERERVILLE
TOWN OF SOUTHTON
TOWN OF WILLISTON
Town Pointe Associates
TOWNSHIP OF E HANOVER
TOWNSHIP OF LIVINGSTON
TOWNSHIP OF SPRING
TOWNSHIP OF WAYNE
TPC Stonewall Investors I LC

TPP 207 Brookhill LLC
TPP Bryant LLC
Trahwen, LLC
Travelers Casualty and Surety Company
TREA NW Forum at Carlsbad Owner LLC
TREASURER SPOTSYLVANIA COUNTY
TRI COUNTY ELEC COOP INC
Trisura Insurance (CAD \$1,103,586.58)
TRUCKEE MEADOWS WATER AUTH
Truist Bank
Truss Realty Co.
TSO Winchester Station, LP
Tucson Electric Power Company
Tucson Shopping Center, LLC
TUPELO WATER & LIGHT
TXU ELECTRIC
TYCO INTEGRATED SECURITY LLC
Tyler Broadway/Centennial, LP
U.S. REIF Joliet SC Fee, LLC
UB Stamford LP
UBS
UBS Securities, LLC
UDISENSE INC/NANIT
UE 675 Paterson Avenue LLC
UE 675 Route 1 LLC
UG2 Solon OH, LP
UGI CENTRAL
UGI SOUTH
UGI Utilities Inc
UH US Lynncroft 2019 LLC
UNDERWRITERS AT LLOYD'S, LONDON (HISCOX)
Union Bank
UNITED POWER INC
United Rentals
United States Fidelity and Guaranty
UNITED WATER DELAWARE
UNITIL
University Mall Realty LLC
University of Louisville Real Estate FoundationInc
UNS GAS INC
Uptown Group, LLC
Urstadt Biddle Properties
URSTADT BIDDLE PROPERTIES INC

US 41 AND I-285 Company LLC
US Bank
US MAINTENANCE
USA Life One Insurance Company of Indiana
USPP Fischer Market Place, LLC
UTC, LP
UTILITIES KINGSTON
UTILITY BILLING SERVICES
V & V 224 Limited
V&V Stores, Inc.
Valencia Marketplace I, LLC
Valley and Plainfield Associates, L.P.
Valley Hills Mall LLC
Valley Square I, L.P.
VALPARAISO CITY UTILITIES
VAM, Ltd.
Van Eck Associates Corporation
Vanguard Group Inc
VEOLIA WATER DELAWARE
VEOLIA WATER IDAHO
Veolia Water New Jersey
VEOLIA WATER NEW YORK INC
VEOLIA WATER PENNSYLVANIA
VERIFONE
Verition Fund Management, LLC
VERIZON BUSINESS NETWORK
Verizon Wireless
VERSANT POWER
Vestar Best In The West Property LLC
VF Center Associates, L.P.
VGS
VICTOR SEWER DISTRICT
Village Developers
VILLAGE OF BRADLEY
VILLAGE OF CHICAGO RIDGE
VILLAGE OF COLONIE WATER DIST
VILLAGE OF DOWNERS GROVE
VILLAGE OF ELMSFORD
VILLAGE OF FRANKFORT
Village of Schaumburg
VILLAGE OF SKOKIE
VILLAGE OF WILLOWBROOK
VILLAGE OF WILMETTE

VINTAGE LAW, LLC
VIRGINIA NATURAL GAS INC
Virtus Investment Advisers, Inc.
VORNADO AIR LLC
VOXX ACCESSORIES CORPORATION
W A C M A
W HARRIS CO MUD 5
W.B.P. Central Associates, LLC
W.R. Partners, LLC
W/S Brunswick Properties II LLC
W/S Hadley Properties II LLC
Wade Haddad
W-ADP Harvest Junction OP Owner VIII L.L.C.
Waite, Joshua
Waldorf Shopper's World
WALKER EDISON FURNITURE CO. LLC
Wallace Real Estate Co.
WALTON EMC
WARD 2 WATER DISTRICT
WASHINGTON CITY
WASHINGTON GAS
Watchung Square Associates, LLC
WATER DIST NO 1 OF JOHNSN CNTY
Water Tower Square Associates
Waterford Lakes Town Center, LLC
WCK, LC
WE ENERGIES
Weatherford Dunhill LLC
Webster Bank
Weingarten Nostat, Inc
Weingarten Realty Investors - Co. 001
WEIR RIVER WATER SYSTEM
Wells Fargo Bank, National Association
WELSPUN USA INC
WELSPUN USA INC/WAMSUTTA
WERNER NATIONAL LLC
WESCO SERVICES LLC
West 64th Street LLC
WEST DES MOINES WATER WORKS
WEST PENN POWER
Western Asset Management Company, LLC
WESTERN VIRGINIA WTR AUTH
Westgate Mall CMBS, LLC

Westminster Crossing East, LLC
Wethersfield Shopping Center LLC
WF Kingsbury Center LLC
WHIRLPOOL CORPORATION
White Goose, LLC
WHITE LAKE TOWNSHIP WATER DEPT
Whitemak Associates
Whitemak Associates & PREIT
Whitestone Eldorado Plaza, LLC
WILLIAM CARTER CO.
Williams and Frost Specialty Group
Willowbrook Town Center LLC
Will-Ridge Associates, LLC
WILTON INDUSTRIES, INC.
WILTON WATER & SEWER AUTHORITY
Windsor Park Estates Silverdale, LLC
WISCONSIN PUBLIC SERVICE CORP
WITHLACOOCHIE RIVER ELEC COOP
WM Acquisition Delaware LLC
WM Associates, LP
WMG Meadows, LLC
Wood Stone Plano Partners LLC
WOODLANDS WATER MUD# METRO
Woolbright Wekiva, LLC
WORLD DISTRIBUTION SERVICES
World Market of Texas LLC (fka Cost Plus of Texas Inc) v YSM Ponderosa
WRG Homestead, LLC
WRI Mueller LLC
WRI/Raleigh, LP
WRIGHT HENNEPIN COOP ELECTRIC
WRI-URS South Hill, LLC
WSSC
WUNDERKIND CORPORATION
Wutsboro Associates, LLC
Xcel Energy
XL INSURANCE AMERICA, INC.
YARD NYC
YORBA LINDA WATER DISTRICT
ZADRO INC.
ZEMOGA, INC.
Zest S.A.
ZIPLINE LLC

ZP No. 171, LLC
ZURICH AMERICAN INSURANCE COMPANY

Schedule 2

Potential Parties-in-Interest with Connections

Potential parties-in-interest or their affiliates for whom Deloitte Tax LLP or its affiliates, or certain non-U.S. member firms of Deloitte Touche Tohmatsu Limited, has provided or is currently providing services in matters unrelated to these chapter 11 cases, or with whom such parties have other relationships, including banking relationships.

1832 Asset Management, L.P.
6034 Azle Avenue, LLC
Acadia Realty Limited Partnership
ACCENTURE LLP
ACE PROPERTY & CASUALTY INSURANCE COMPANY (CHUBB)
ACOSTA INC./ACTIONLINK SERVICES, LLC
ADOBE SYSTEMS INC
AFA PROTECTIVE SYSTEMS, INC.
Agree 1031, LLC
Agree Grand Chute WI LLC
Agree Limited Partnership
AIG
AIG INSURANCE COMPANY OF CANADA
AIG Specialty Insurance Company
Airport Plaza, LLC
Akamai Technologies Inc
ALABAMA POWER CO
Alamo Bed Bath & Beyond Inc.
Alexander's Rego Shopping Center, Inc.
AlixPartners LLP
AllianceBernstein, L.P. (U.S.)
ALLIANT ENERGY IPL
ALLIANT ENERGY WP&L
ALLIANZ GLOBAL RISKS US INSURANCE COMPANY
ALLIED WORLD SPECIALTY INSURANCE COMPANY
Ameren Illinois
Ameren Missouri
American Alternative Insurance (BBB)
American Alternative Insurance (CTS)
American Electric Power

AMERICAN GREETINGS CORPORATION
Ameritas Life Insurance Corp. of New York
Anderson, Carol
Angelo Gordon
APG Asset Management US, Inc.
APOLLO RETAIL SPECIALISTS LLC
APPRISS RETAIL
APS
APS&EE
AQUARION WATER COMPANY OF CT
Arch Insurance Company
ARCH SPECIALTY INSURANCE COMPANY
Ares Management
ARGONAUT INSURANCE COMPANY
Aristotle Capital Management, LLC
ASSEMBLE PARTNERS
ATCO ENERGY
ATLANTIC CITY ELECTRIC
ATMOS ENERGY
Authentic Brands
AVISTA
AXIS Surplus Insurance Company
BABYBJORN INC.
Banco de Sabadell, S.A
Banco Popular
Bank of America Merrill Lynch Proprietary Trading
Bank of America, N.A.
Bank of Montreal
Barclays Capital, Inc.
BB&T
BBB Canada LP Inc.
BBB Canada Ltd.
BBB Mexico L.L.C.
BBB Plaza Associates Ltd
BBB Value Services Inc.
BBBY Management Corporation
BBBYCF LLC
BBBYTF LLC
BC Hydro
Bed Bath & Beyond Canada L.P.
Bed Bath & Beyond Inc.

Bed Bath & Beyond Mexico S. de R. de C.V.
Bed Bath & Beyond of Annapolis, Inc.
Bed Bath & Beyond of Arundel Inc.
Bed Bath & Beyond of Baton Rouge Inc.
Bed Bath & Beyond of Birmingham Inc.
Bed Bath & Beyond of Bridgewater Inc.
Bed Bath & Beyond of California Limited Liability Company
Bed Bath & Beyond of Davenport Inc.
Bed Bath & Beyond of East Hanover Inc.
Bed Bath & Beyond of Edgewater Inc.
Bed Bath & Beyond of Falls Church, Inc.
Bed Bath & Beyond of Fashion Center, Inc.
Bed Bath & Beyond of Frederick, Inc.
Bed Bath & Beyond of Gaithersburg Inc.
Bed Bath & Beyond of Gallery Place L.L.C.
Bed Bath & Beyond of Knoxville Inc.
Bed Bath & Beyond of Lexington Inc.
Bed Bath & Beyond of Lincoln Park Inc.
Bed Bath & Beyond of Louisville Inc.
Bed Bath & Beyond of Mandeville Inc.
Bed Bath & Beyond of Manhattan, Inc.
Bed Bath & Beyond of Norman Inc.
Bed Bath & Beyond of Opry Inc.
Bed Bath & Beyond of Overland Park Inc.
Bed Bath & Beyond of Palm Desert Inc.
Bed Bath & Beyond of Paradise Valley Inc.
Bed Bath & Beyond of Pittsford Inc.
Bed Bath & Beyond of Portland Inc.
Bed Bath & Beyond of Rockford Inc.
Bed Bath & Beyond of St. Louis Inc.
Bed Bath & Beyond of Towson Inc.
Bed Bath & Beyond of Virginia Beach Inc.
Bed Bath & Beyond of Waldorf Inc.
Bed Bath & Beyond of Woodbridge Inc.
bed 'n bath Stores Inc.
Bell Tower Shops, LLC
Belz Investco, GP
BERKLEY ASSURANCE COMPANY
BERKSHIRE GAS COMPANY
BERKSHIRE HATHAWAY SPECIALTY INSURANCE COMPANY

BGE
BISSELL INTERNATIONAL TRADING
BlackRock Advisors, LLC
BlackRock Inc
Blackstone Liquid Credit Strategies, LLC
Blue Cross Blue Shield (Anthem)
Blue Torch Capital
BLUE YONDER INC
BNP Paribas Asset Management France
BNP Paribas Securities Corporation
BRE DDR Fairfax Town Center LLC
BRE DDR Flatacres Marketplace LLC
BRE DDR IVA Southmont PA LLC
BRE DDR Lake Brandon Village LLC
BRE/Pearlridge LLC
BREIT Bingo Holdings LLC
Brixmor Arborland LLC
Brixmor GA Coastal Landing (FL) LLC
Brixmor GA Cobblestone Village At St. Augustine LL
Brixmor GA Delta Center (MI) LLC
Brixmor GA Fashion Corner, LLC
Brixmor GA Springdale/Mobile Limited Partnership
Brixmor GA Westminster LLC
Brixmor Hale Road LLC
BRIXMOR HOLDINGS 11 SPE LLC
Brixmor Holdings 6 SPE, LLC
Brixmor Property Owner II, LLC
Brixmor SPE 1 LLC
Brixmor/IA Delco Plaza, LLC
BROADRIDGE
BROWARD CO WATER & WASTEWTR SV
Buy Buy Baby of Rockville, Inc.
Buy Buy Baby of Totowa, Inc.
Buy Buy Baby, Inc.
BWAO LLC
California Public Employees Retirement System
CALIFORNIA WATER SERVICE CO
Canal Insurance Company
Caparra Center Associates, LLC
Capital Mall Land LLC

Capital One, National Association
CapitalatWork - Foyer Group (Belgium)
CARAWAY HOME, INC.
CARRIER CORPORATION
Cascade Natural Gas
CELLA INC
Centerbridge Partners
CenterPoint Energy
CENTRAL HUDSON GAS & ELEC CORP
CENTRAL MAINE POWER
Central Shopping Centers CC, LLC
CENTRIC SOFTWARE INC
Cerberus Capital Management
CERTAIN UNDERWRITERS AT LLOYD'S - SYNDICATE 1183 (VALIDUS)
Chartwell Investment Partners, LLC
CHATTANOOGA GAS
Chef C Holdings LLC
CHESTERFIELD COUNTY
Chicago Capital, LLC
Chubb - Federal Insurance
CIGNA Investments, Inc.
CISCO SYSTEMS CAPITAL CORP
Citi
Citigroup Global Markets, Inc.
CITIZENS ENERGY GROUP
CITIZENS WESTFIELD
CITRUS AD INTERNATIONAL INC
CITY AND COUNTY OF HONOLULU
CITY OF ANN ARBOR WATER UTIL
CITY OF ATLANTA
CITY OF AUSTIN
CITY OF BELLEVILLE
CITY OF BRANTFORD
CITY OF BURLINGTON
CITY OF CLEARWATER
CITY OF COLUMBIA
CITY OF CORPUS CHRISTI
CITY OF DALLAS
CITY OF DALY CITY
CITY OF DAVENPORT
CITY OF DENTON
CITY OF DURHAM

CITY OF FORT WORTH WATER DEPT
CITY OF FREDERICTON
CITY OF FRISCO
CITY OF FT LAUDERDALE
CITY OF GLENDALE
CITY OF GLENWOOD SPRINGS
CITY OF HOUSTON
CITY OF JACKSONVILLE
CITY OF JOPLIN
CITY OF LETHBRIDGE
CITY OF MCKINNEY
CITY OF MOORE
CITY OF NEWPORT
CITY OF OKLAHOMA CITY
CITY OF OTTAWA
CITY OF PASADENA WTR DEPT
CITY OF PHOENIX
CITY OF PLANO
CITY OF PORTAGE
CITY OF RALEIGH
CITY OF RED DEER
CITY OF REGINA
CITY OF SAN MARCOS
CITY OF SANTA CLARA
CITY OF SANTA FE NM
CITY OF SASKATOON
CITY OF SEATTLE
CITY OF SEBRING
CITY OF TOLEDO DEPT PUBL UTIL
CITY OF TULSA UTILITIES
CITY OF WESTMINSTER
CITY WATER LIGHT & POWER
CLARK CO WTR RECLAMATION DIST
CLEARY GOTTLIEB STEEN &
Cleco Power LLC
Closter Marketplace (EBA), LLC
Coastal Grand CMBS LLC
Cole MT Folsom CA, LP
COLE MT SAN MARCOS TX LLC
Cole San Marcos TX, LLC
College Plaza Station LLC
COLLEGE STATION UTILITIES
Colorado Springs Utilities

Columbia Gas of Kentucky
Columbia Gas of Maryland
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
COLUMBIA GAS OF VIRGINIA
Columbia Tech Center, LLC
Columbiana Station E&A , LLC
COLUMBUS WATER WORKS
ComEd
Commons at Issaquah, Inc.
Con Edison
CONNECTICUT NATURAL GAS CORP
CONSERVICE
CONSOLIDATED EDISON CO OF NY
Consumers Energy
CONTINENTAL INSURANCE COMPANY (CNA)
CONTRA COSTA WATER DISTRICT
CoServ
COWAY USA, INC.
COWLITZ PUD
CPC Gateway Plaza, LLC
CPS Energy
CSC Generation, Inc.
CSHV WoodlandsII, LP
CW Northridge Plaza LLC
CYBERSOURCE CORP
DATA NETWORKS
DATAPIPE INC
DAYTON POWER & LIGHT CO
DBX Advisors, LLC
Decorist, LLC
Deerbrook Bed Bath & Beyond Inc.
DELMARVA POWER
Demoulas Super Markets Inc.
DENVER WATER
Deutsche Bank Securities, Inc.
Diamond Insurance Group, LTD
DIMENSION DATA NORTH AMERICA, INC.
DIRECT ENERGY BUSINESS
Dixie Electric Cooperative
DOMINION ENERGY
Dominion Energy North Carolina

DOMINION ENERGY OHIO
Dominion Energy South Carolina
DOMINION ENERGY VIRGINIA
Donahue Schriber Realty Group, L.P.
DT University Centre LP
DTE Energy
Duke Energy
DUKE ENERGY PAYMENT PROCESSING
Duquesne Light Company
Durango Mall LLC
Dyson Canada Limited
DYSON CANADA LIMITED/CA
DYSON INC./PERSONAL ELECTRICS
Dyson, Inc.
E & A Northeast Limited Partnership
Eastridge Mall Realty Holding LLC
Edens Plaza SC Owner LLC
Edison BRMA001 LLC
Edison BRMA002 LLC
Edison DENJ001 LLC
Edison EHNJ001 LLC
Edison NNVA001 LLC
EL PASO ELECTRIC
EL PASO WATER
ELEXICON ENERGY
ELIZABETHTOWN GAS
ELIZABETHTOWN UTILITES
Emcor Facilities Services, Inc.
ENBRIDGE
ENBRIDGE GAS DISTRIBUTION INC
ENBRIDGE GAS INC
ENDURANCE AMERICAN INSURANCE COMPANY (SOMPO)
ENERGIE NB POWER
ENGIE RESOURCES LLC
ENMAX
Enstar
ENTERGY
ENTERGY TEXAS INC
EPSTEIN BECKER & GREEN PC
Equity One (Florida Portfolio) LLC
Equity One (Northeast Portfolio) LLC
Equity One (Southeast Portfolio) LLC

EUGENE WATER & ELECTRIC BOARD
EVENFLO COMPANY, INC.
Evergreen -1-10 & Ray, L.L.C.
EVERGY
EVERSOURCE
EVERYDAY HEALTH INC
EXPLORAMED NC7 INC./WILLOW
FACEBOOK, INC.
FACTORY MUTUAL INS. CO.
Faegre Drinker Biddle & Reath LLP
FBL Investment Management Services, Inc.
Federal Express
FEDERAL INSURANCE COMPANY
Federal Realty - Barracks Rd (500-2070)
Federal Realty - Gratiot S.C. (500-1220)
Federal Realty Investment Trust
Federal Realty Investment Trust Property #1180
Federal Realty Investment Trust Property #1217
Federal Realty Partners LP
Fidelity Management & Research Company, LLC
Fifth Third
Finlabo SIM S.p.A.
FIRST DATA CORP INTEGRATED PAY
First Hawaiian
FISHER PRICE BABY GEAR
FISHER PRICE TOYS
Five Points Revocable Trust
FLATHEAD ELECTRIC COOP
FLEXPRINT LLC
FLINT EMC
FLORIDA CITY GAS
FLORIDA POWER & LIGHT CO
FLORIDA PUBLIC UTILITIES
Flow Traders U.S., LLC
Fort Collins Utilities
FORTIS BC NATURAL GAS
FORTISBC ELECTRICITY
Franklin Advisers, Inc.
Franklin Park SC LLC

FREDERICK CO MARYLAND
FTI Consulting Inc
Gainesville Regional Utilities
General Security Indemnity Company of Arizona
GEORGIA NATURAL GAS
Georgia Power
Germantown E&A , LLC
GFA INC
GGCal, LLC
Goldman Sachs Asset Management, L.P. (U.S.)
Goldman Sachs Bank USA
Grandbridge Real Estate Capital LLC
Granite Park Retail, LLC
GRANITE TELECOMMUNICATIONS LLC
GREAT AMERICAN INSURANCE COMPANY
GREEN MOUNTAIN POWER CORP
Green Ridge Holdings LLC
GREENVILLE UTILITIES COMMISSN
GREENVILLE WATER
Grove Court Shopping Center LLC
GSO Capital Partners L.P.
GSU
GULF POWER
HALLMARK MARKETING COMPANY, LLC
Hamilton Properties
Harmon of Brentwood, Inc.
Harmon of Caldwell, Inc.
Harmon of Carlstadt, Inc.
Harmon of Franklin, Inc.
Harmon of Greenbrook II, Inc.
Harmon of Hackensack, Inc.
Harmon of Hanover, Inc.
Harmon of Hartsdale, Inc.
Harmon of Manalapan, Inc.
Harmon of Massapequa, Inc.
Harmon of Melville, Inc.
Harmon of New Rochelle, Inc.
Harmon of Newton, Inc.
Harmon of Old Bridge, Inc.
Harmon of Plainview, Inc.
Harmon of Raritan, Inc.

Harmon of Rockaway, Inc.
Harmon of Roxbury, Inc.
Harmon of Shrewsbury, Inc.
Harmon of Totowa, Inc.
Harmon of Wayne, Inc.
Harmon of Westfield, Inc.
Harmon of Yonkers, Inc.
Harmon Stores, Inc.
HART Miracle Marketplace
HART TC I-III, LLC
HAWAIIAN ELECTRIC COMPANY
Hawthorne Investors 1 LLC
Heritage Plaza, LLC
Highbridge Capital Management, LLC
Hingham Launch Property LLC
HOMEDICS USA LLC
Hotchkis and Wiley Capital Management, LLC
HOWARD COUNTY
HSBC Bank plc
Hudson Bay Capital
HUDSON INSURANCE COMPANY (EUCLID)
HYDRO ONE NETWORKS INC
Hydro Ottawa
IBM CORPORATION-TR4
Idaho Power
IDX
Ikea Property, Inc
IMI Huntsville, LLC
IMPERIAL IRRIGATION DISTRICT
Importadora BBBMex, S de R.L. de C.V.
Insurance Corporation of British Columbia (ICBC)
INTELLIGRATED SYSTEMS LLC
Intermountain Gas Company
International Speedway Square, LTD.
INTERSOFT DATA LABS INC
Interweave
Invesco Advisers, Inc.
Invesco Capital Management, LLC
IRON MOUNTAIN RECORDS MGNT
IRVING ENERGY
ISM Holdings Inc.

J.B. HUNT TRANSPORT, INC.
J.P. Morgan Investment Management, Inc.
J.P. Morgan Securities, LLC
JACKSON EMC
JACKSON ENERGY AUTHORITY
JLP Kentwood
JLP-Harvard Park LLC
JLPK-Orange Park, LLC.
JLP-Novl LLC
JPMorgan
JPMorgan Chase Bank, N.A.
Jubilee - Cranberry Equity, LLC
Jubilee LP
Jubilee Square, LLC
KCP&L
KEURIG GREEN MOUNTAIN, INC.
Key Bank
Kirkland & Ellis LLP
KITCHENAID PORTABLE APPLIANCES
KONE INC. _FAC100071
KPMG LLP
Kraus-Anderson, Incorporated
KRG Avondale McDowell, LLC
KRG Cool Springs, LLC
KRG Leesburg Fort Evans, LLC
KRG Livingston Center LLC
KRG Market Street Village, L.P.
KRG McDonough Henry Town, LLC
KRG Miami 19th Street II, LLC
KRG New Hill Place, LLC
KRG Plaza Green, LLC
KRG Rivers Edge, LLC
KRG Shops at Moore LLC
KRG Southlake, LLC
KRG Sunland LP
KRG Temecula Commons, LLC
KU
Lakes Mall Realty LLC
LANSING BOARD OF WATER & LIGHT
Lazard
LCEC
LIBERTY
Liberty Procurement Co. Inc.

LIBERTY SURPLUS INSURANCE CORPORATION
LIBERTY UTILITES
Liberty Utilities Georgia
LIBERTY UTILITIES NEW YORK
LIBERTY UTILITIES NH
LIFETIME BRANDS INC.
Lincoln Electric System
Lombard Odier Asset Management Europe, LTD
LOS ANGELES COUNTY
LOS ANGELES DEPT OF WTR & PWR
LOUISVILLE WATER CO
M BOOTH & ASSOCIATES LLC
M3 Partners LP
Macerich Lakewood LP
MacKay Shields, LLC
MADISON GAS & ELECTRIC
MADISON SUBURBAN UTILITY DIST
MADIX INC.
Magnolia Commons SC, LLC
Main Street At Exton LP
MAINE NATURAL GAS
Manalapan UE, LLC
MANATEE CO UTILITIES DEPT
MANHATTAN ASSOCIATES INC.
Manhattan Life Insurance
Manitoba Hydro
Manning & Napier Advisors, LLC
Marathon Asset Management, LTD
MARITIME ELECTRIC
Marketplace At Vernon Hills, LLC
MARLITE
MARTIN COUNTY UTILITIES
MATTEL INC.
McKinley Mall Realty Holding, LLC
Mediant Communications Inc.
Mellon Investments Corporation
MEMPHIS LIGHT GAS & WATER DIV
Mercer Insurance Company
MERCHSOURCE LLC
Meridian Mall Limited Partnership
MERKLE INC

MESA AZ
Metropolitan Life Insurance Company
METROPOLITAN ST LOUIS SWR DIST
METROPOLITAN UTILITIES DIST
Michaels Stores, Inc.
MICROSOFT ONLINE INC
MIDAMERICAN ENERGY CO
MIDAMERICAN ENERGY SERVICES
MidCap Financial
MIDDLE TENNESSEE ELECTRIC
MILBERG FACTORS, INC.
Miller Value Partners, LLC
Minnesota Energy Resources
MIRAKL INCORPORATED
Mishorim Gold Houston, LLC
Mishorim Gold Properties, LP
Mission Valley Shoppingtown, LLC
ML-MJW Port Chester SC Owner LLC
MOBILE MINI TEXAS LIMITED
MONROE COUNTY WATER AUTHORITY
Mont Blanc Capital Management AG
MONTANA DAKOTA UTILITIES CO
Morgan Lewis & Bockius LLP
Morgan Stanley & Company, LLC
Morris Plains Holding UE LLC
Mountain Grove Partners, LLC
MP Northglenn LLC
MUFG Union Bank, N.A.
MULTIPLE
Muzinich & Company, Inc.
NADG/TRC Lakepointe LP
Nashville Electric Service
NATIONAL CASUALTY COMPANY (NATIONWIDE)
NATIONAL FUEL
NATIONAL GRID
NATIONAL UNION FIRE INS. CO. OF PITTSBURGH, PA
NAVIGATORS INSURANCE COMPANY (HARTFORD)
NCR CORPORATION
NEW JERSEY AMERICAN WATER
New Jersey Division of Investment

New Plan of West Ridge, LLC
New York City Comptroller's Office
NEW YORK STATE ELEC & GAS CORP
Newbridge, LLC
NEWELL BRANDS CANADA ULC/CA/VDC
NEWELL BRANDS INC.
NEWPORT NEWS WATERWORKS
News Company LLC
NICOR GAS
NIPSCO
NJ NATURAL GAS CO
NORITAKE/VDC
NORTH AMERICAN CORPORATION
North American Corporation of Illinois
North Shore Gas
NORTHEAST OHIO REGION SWR DIST
Northern Trust Global Investments, LTD
NORTHWESTERN ENERGY
Northwestern Mutual Investment Management Company, LLC
Northwoods III (San Antonio), LLC
Norton Rose Fulbright US LLP
Nova Scotia Power Inc
NOVEC
NTT AMERICA, INC.
NV ENERGY
NW Natural
NYC WATER BOARD
Nykredit Bank A/S
Oak Insurance Company Inc. IC**
Oak Street Investment Grade Net Lease Fund Series 2021-1, LLC
Oak Street Investment Grade Net Lease Fund Series 2021-2 LLC
Of a Kind, Inc.
OGE
Old Republic Union Insurance Company
OMAHA PUBLIC POWER DIST
One Kings Lane LLC
Oppenheimer Asset Management Inc.
ORACLE AMERICA , INC
Orchard Hill Park
Orlando Utilities Commission

OSLER HOSKIN & HARCOURT LLP
PACIFIC GAS & ELECTRIC CO
PACIFIC POWER
PADRE DAM MWD
Pagosa Partners III, Ltd.
PAPYRUS-RECYCLED GREETINGS, INC.
PASADENA WATER AND POWER
PEDERNALES ELECTRIC COOP INC
PENN POWER
Pension Reserves Investment Management Board (PRIM)
Peoples Gas
PEPCO
PFA Asset Management A/S
PG&E
PGIM, Inc.
PHILIPS CONSUMER LIFESTYLE
Piedmont Natural Gas
PINELLAS COUNTY UTILITIES
PING IDENTITY CORPORATION
Pinterest, Inc.
PNC Bank, National Association
PNM
PORTLAND GENERAL ELECTRIC
PP&L INC
PPL ELECTRIC UTILITIES CORP
PPL UTILITIES
Premium Properties, L.L.C.
PSE&G CO
PSEGLI
Puget Sound Energy
Putman Investments
PWCSA
QUANTUM METRIC INC
RACKSPACE HOSTING INC
Regency Centers, L.P.
REGION OF PEEL
Restore Capital
RG&E
Rhode Island Energy
RIKER,DANZIG,SCHERER,HYLAND & PERRETTI LLP
RISKIFIED INC

Riverview Plaza (E&A), LLC
Riviera Center Properties HITF The Dong Koo Kim and Jong OK Kim Family Trust
ROCKY MOUNTAIN POWER
Rogers Retail, LLC
Rolling Hills Plaza LLC
Rosedale Commons LP
RPAI Butler Kinnelon, L.L.C.
RPAI King's Grant II Limited Partnership
RPAI Lakewood, LLC
RPAI San Antonio Huebner Oaks GP L.L.C.
RPAI Southwest Management LLC
RPT Realty, L.P.
RPT Terra Nova Plaza LLC
RR DONNELLEY AND SONS COMPANY
RREEF America REIT II Corp. MM
Russell Investment Management, LLC
RXR 620 Master Lessee LLC
RYDER INTEGRATED LOGISTICS
SACRAMENTO COUNTY UTILITIES
SACRAMENTO MUNIC UTILITY DIST
SAFETY NATIONAL CASUALTY CORPORATION
SAFETY SPECIALTY INSURANCE COMPANY
Safeway Insurance Group
Safra Securities, LLC
SAILPOINT TECHNOLOGIES INC
Salesforce.com, Inc. (4-606198
San Antonio Bed Bath & Beyond Inc.
SAN ANTONIO WATER SYSTEM
San Diego Gas & Electric
SANTA MARGARITA WATER DISTRICT
SANTEE COOPER
SARASOTA COUNTY PUBLIC UTILITI
SAS INSTITUTE INC
SASK ENERGY
SASK POWER
Saul Holdings Limited Partnership
Sawgrass
SB360 Capital Partners
SBLO Barrett Pavilion, LLC
SCA Tree 1, LLC
SCHNEIDER LOGISTICS INC

Scotia Bank
SCOTTSDALE INSURANCE COMPANY (NATIONWIDE)
Seix Investment Advisors, LLC
SEMCO ENERGY GAS COMPANY
Sentry Insurance
Seritage SRC Finance LLC
Servicios BBBMex, S. de R.L. de C.V.
Servicios, S. de R.L. de C.V.
SF WH Property Owner LLC
SG Americas Securities, LLC
SHARKNINJA OPERATING, LLC/CA
Silver Point Capital
Simon Property Group LP
Simsbury Commons LLC
Sixth Street Lending Partners
Sixth Street Specialty Lending, Inc.
Sleep Country Canada
SM Eastland Mall, LLC
SMUD
Snohomish County PUD
SOCALGAS
SOMERSET CAPITAL GROUP, LTD.
SOUTH CAROLINA ELECTRIC & GAS
SOUTH JERSEY GAS
SOUTHAVEN TOWNE CENTER II, LLC
Southern California Edison
SOUTHERN CALIFORNIA GAS CO
SOUTHERN CONNECTICUT GAS CO
SOUTHERN MARYLAND ELEC COOP
Southgate Mall Montana II LLC
Southwest Gas
SPIN MASTER INC.
SPIRE
Springfield Buy Buy Baby, Inc.
Squarepoint OPS, LLC
SREIT Palm Beach Lakes Blvd., L.L.C.
SRP
SSB/Morgan Stanley
ST JOHNS COUNTY UTILITY DEPT
ST. GEORGE DISTRIBUTION , CORP
STARR SURPLUS LINES INSURANCE COMPANY

Star-West Chicago Ridge, LLC
STATE NATIONAL INSURANCE COMPANY, INC. (CANOPIUS)
State Street Global Advisors (SSgA)
STRATHCONA COUNTY
SUFFOLK COUNTY WATER AUTHORITY
SUNBEAM PRODUCTS INC./CALPHALON
Super, LLC
SUPERIOR PROPANE
Sycamore Partners
SYNDICATE 2623 / 623 AT LLOYD'S OF LONDON (BEAZLEY)
Systems, LLC
TAMPA ELECTRIC
Target Jefferson Boulevard, LLC
TATA CONSULTANCY SERVICES
TD Bank, N.A.
TEALIUM INC
TECO
TECO PEOPLES GAS
TEMPUR-PEDIC NORTH AMERICA LLC
Tennessee Farmers Mutual Insurance Co.
TERADATA CORPORATION, INC
TESTRITE PRODUCTS CORP.
Texas Gas Service
THE CIT GROUP/COMMERCIAL SERVICES,
THE CONNECTICUT WATER CO
THE GAS CO
THE ILLUMINATING CO
THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA (AIG)
THE KNOT WORLDWIDE INC
THE MORNING CONSULT LLC
THE OHIO CASUALTY INSURANCE COMPANY (LIBERTY MUTUAL)
The Promenade D Iberville, LLC
The Shoppes At Hamilton Place CMBS LLC
The Stop & Shop Supermarket Company LLC
THE UNITED ILLUMINATING CO
The Widewaters Group, Inc.
TKG - Manchester Highlands Shopping Center , LLC

TKG Biscayne, LLC
TKG Coral North, LLC
TKG Logan Town Centre, LP
TKG Monroe Louisiana 2, LLC
TKG Mountain View Plaza, L.L.C.
TKG Paxton Towne Center Development, LP
TKG Woodmen Commons, L.L.C.
TORONTO HYDRO ELEC SYSTEM LTD
TOSHIBA GCS
Totowa UE LLC
Town & Country (CA) Station L.P.
Travelers Casualty and Surety Company
Trisura Insurance (CAD \$1,103,586.58)
Tucson Electric Power Company
TXU ELECTRIC
TYCO INTEGRATED SECURITY LLC
UBS
UBS Securities, LLC
UE 675 Paterson Avenue LLC
UE 675 Route 1 LLC
UH US Lynncroft 2019 LLC
UNDERWRITERS AT LLOYD'S, LONDON (HISCOX)
Union Bank
UNITED POWER INC
United Rentals
United States Fidelity and Guaranty
UNITIL
University of Louisville Real Estate FoundationInc
UNS GAS INC
US Bank
US MAINTENANCE
UTC, LP
UTILITIES KINGSTON
Valley Hills Mall LLC
VAM, Ltd.
Van Eck Associates Corporation
Vanguard Group Inc
VEOLIA WATER DELAWARE
VEOLIA WATER IDAHO
Veolia Water New Jersey

VEOLIA WATER NEW YORK INC
VEOLIA WATER PENNSYLVANIA
VERIFONE
Verition Fund Management, LLC
VERIZON BUSINESS NETWORK
Verizon Wireless
VERSANT POWER
Vestar Best In The West Property LLC
VIRGINIA NATURAL GAS INC
Virtus Investment Advisers, Inc.
VORNADO AIR LLC
VOXX ACCESSORIES CORPORATION
WALKER EDISON FURNITURE CO. LLC
WASHINGTON GAS
WE ENERGIES
Webster Bank
Weingarten Nostat, Inc
Weingarten Realty Investors - Co. 001
Wells Fargo Bank, National Association
WELSPUN USA INC
WELSPUN USA INC/WAMSUTTA
WESCO SERVICES LLC
Western Asset Management Company, LLC
Westgate Mall CMBS, LLC
WHIRLPOOL CORPORATION
Whitemak Associates
Whitemak Associates & PREIT
WILTON INDUSTRIES, INC.
WISCONSIN PUBLIC SERVICE CORP
WSSC
WUNDERKIND CORPORATION
Xcel Energy
XL INSURANCE AMERICA, INC.
Zest S.A.
ZIPLINE LLC
ZURICH AMERICAN INSURANCE COMPANY